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Comparative International Accounting takes a comprehensive look at the international dimensions of financial accounting and reporting. While the book's two main authors have written the majority of chapters, it includes several contributions from a diverse group of international experts, all of who are leading practitioners or academics.

"Comparative International Accounting is intended to be a comprehensive and coherent text on international financial reporting. It is primarily designed for undergraduate and postgraduate courses in comparative and international aspects of financial reporting. A proper understanding requires broad overviews (as in Part I), but these must be supported by detailed information on real countries and companies (as in Parts II to IV) and across-the-board comparisons of major topics (as in Parts V and VI). This book was first published in 1981. Until this present edition (the fourteenth), the book was jointly written by Christopher Nobes and Robert Parker. However, Bob Parker died shortly after the thirteen edition was published in 2016. This edition is dedicated to his memory; see obituaries in the

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2016 volumes of Accounting and Business Research and Accounting History. Bob's last publication was a review of the development of the contents of this book (and therefore of the world of international accounting) over its thirteen editions from 1981 onwards. Readers can consult this in Volume 21 (Issue 4) of Accounting History"--

Up to date coverage and depth of discussion of international accounting from respected authors and international contributors. Respected authorship and contributions from a diverse group of international practitioners and academics Renowned for depth of discussion and comprehensive coverage Updated every two years to incorporate the latest developments in the field Covers the international dimensions of financial accounting and reporting: concepts, context, transition to IFRS and difference in GAAP

This research monograph critically examines convergence of financial reporting in Germany by taking into account the influence of political, social and economic factors on accounting. This study makes an original and significant contribution by examining issues and biases in the convergence process that may challenge the assumption of superiority,

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of students preparing for B.Com., M.Com., MBA, and Professional examinations conducted by different institutions, such as the Institute of Chartered Accountants of India (ICAI), the Indian Institute of Bankers (IIB), the Institute of Company Secretaries of India (ICSI), and the Institute of Cost & Works Accountants of India (ICWAI).

Accounting has often been described as the language of business. As the increasing competition of overseas markets begins to affect even the smallest local companies, many more business professionals must become fluent in accounting principles and practice. Standardization of Financial Reporting and Accounting in Latin American Countries highlights the recent move to International Financial Reporting Standards (IFRS) and addresses some of the concerns raised due to cultural differences and the level of enforcement of these standards in separate countries. Describing the evolution of both financial and managerial accounting due to the adoption of IFRS, this book is an essential reference source for both students and seasoned professionals in the fields of accounting, finance, and related management fields, especially those with an international emphasis.

By exploring how financial, legal and wider socio-economic systems can accelerate or decelerate the harmonization in financial markets, this book connects issues both of contemporary political science and accounting research.

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Over the past two decades, governments have delegated extensive regulatory authority to international private-sector organizations. This internationalization and privatization of rule making has been motivated not only by the economic benefits of common rules for global markets, but also by the realization that government regulators often lack the expertise and resources to deal with increasingly complex and urgent regulatory tasks. The New Global Rulers examines who writes the rules in international private organizations, as well as who wins, who loses--and why. Tim Büthe and Walter Mattli examine three powerful global private regulators: the International Accounting Standards Board, which develops financial reporting rules used by corporations in more than a hundred countries; and the International Organization for Standardization and the International Electrotechnical Commission, which account for 85 percent of all international product standards. Büthe and Mattli offer both a new framework for understanding global private regulation and detailed empirical analyses of such regulation based on multi-country, multi-industry business surveys. They find that global rule making by technical experts is highly political, and that even though rule making has shifted to the international level, domestic institutions remain crucial. Influence in this form of global private governance is not a function of the economic power of states, but of the ability of domestic standard-setters to provide timely information and speak with a single voice. Büthe and Mattli show how domestic institutions' abilities differ, particularly between the two main standardization players, the United States and Europe.

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Now in its 14th edition, Nobes and Parker's Comparative International Accounting is a comprehensive and coherent text on international financial reporting. It is primarily designed for undergraduate and postgraduate courses in comparative and international aspects of financial reporting. The book explores the conceptual and contextual found.

The Global Accounting History four volume set aims to establish a benchmark reference source that covers the evolution of accounting, financial reporting and related institutions for all major economies in the world in a comparable way. Volume One addresses ten European economies, including France, Germany, Italy and the UK as well as the Netherlands, Belgium, Spain, Poland, Sweden, and Switzerland. Each chapter is authored by a specialist from the country concerned.

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