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Deegan C 2009 Financial Accounting Theory 3Rd Ed Mcgraw Hill Sydney. authority (Deegan 2009, p.59). On the basis of this definition, Deegan (2009, p.59) has defined regulations relating to financial accounting as rules that are developed by independent authoritative body to govern the preparation of financial statements which are accounting standards.

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Synopsis. "Financial Accounting Theory" provides a balanced,
critical discussion of different theories of financial
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Presented in a logical sequence (refer to the diagrammatic
overview of "Financial Accounting Theory"), this text begins
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that entities typically face, and outlining regulated and unregulated reporting then ...

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Furthermore, there is an expectation that the IFRS will help develop more accurate and comprehensive and timely financial statement information, in connection with the information that would have been generated from the national accounting standards that were replaced (Deegan, 2012). Deegan also points out that "to the extent that the resulting financial information would not be available from ...

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Craig Deegan. McGraw-Hill, 2009 - Accounting - 581 pages.

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A new text covering the most widely accepted accounting theories and which is specifically written for third year accounting theory undergraduate and postgraduate courses. Beginning with an overview of various financial reporting decisions that entities face, it outlines reporting that is regulated and unregulated.

"The sixth edition is written in a straightforward and engaging style and has been fully updated to reflect the latest NZ interpretations of IFRS standards. Major changes in this edition relate to areas such as financial instruments, financial statement presentation and consolidation accounting"--Back cover.

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Scott reveals vast amounts of financial accounting information drawn from recent research that has until now been hidden in academic journals. He provides a clear, easy-to-use framework for students to (1) place this information in a financial accounting context, (2) explain and analyze the information intuitively and (3) to reveal the information's relevance in understanding the practice of accounting.

Presenting accounting theory as a vibrant, relevant topic in a changing world, this text has established itself as the market leader in Australia and New Zealand. The third edition retains core strengths that appeal both to academics and students, and a balanced discussion of different theories of accounting to stimulate student interest.

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Written by one of ANZ ' s premier sustainability and social accounting academics, *An Introduction to Accounting: Accountability in Organisations and Society* brings today ' s accounting hot topics of corporate accountability, sustainability and social responsibility to life with the only complete textbook created from the ground up for these modern accounting teaching and learning concepts. *An Introduction to Accounting: Accountability in Organisations and Society* takes a unique approach in embracing from the start the notion of accountability for the environment and sustainability in accounting; the structure, content and learning activities provide students with an understanding of accounting ' s pervasive and transformative role as a social

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practice and organisational driver. It shows that environments, ideas and values change; the interconnectivity of society; that the planet must be respected as a resource; and that people are affected/influenced by the information they receive and the way it is presented. It is emphasised that accounting and accountability are key aspects of every person ' s life and that the practice of accounting, while often being seen as very technical in nature, has many social implications. Learning accounting through the lens of sustainability and the environment embeds this perspective in students ' minds so that in their careers they will actively seek and use accounting information to make decisions that take into consideration accountability for the environment. Premium online teaching and learning tools are available on

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the MindTap platform. Learn more about the online tools here: cengage.com.au/mindtap

Australia's market-leading financial accounting text provides students with a detailed grasp of reporting requirements in an accessible and engaging manner. Fully updated throughout, AUSTRALIAN FINANCIAL ACCOUNTING further develops and extends its coverage of consolidations and encompasses topical issues such as social and environmental accounting. Renowned for his clear writing style, Craig Deegan successfully communicates the detail necessary to understand, challenge and critically evaluate financial

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reporting. Complete in theoretical and practical coverage, this text gives students a strong foundation for current study and their future professional lives.

This book critically examines the implementation and adoption of integrated reporting (IR) in organizations and corporations. A relatively new area of policy and practice, IR has rapidly gained considerable prominence since the formation of the International Integrated Reporting Committee in 2010. The book analyzes the outcomes and benefits as well as the shortfalls of integrated reporting. It offers an introduction to the foundations of IR and a comprehensive overview of its use through a number of detailed case studies. Lastly, it discusses the outlook for

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further developments in sustainability accounting and reporting.

The second edition of Craig Deegan and Jeffrey Unerman ' s market leading text presents the various theories of financial accounting through a balanced and dynamic approach. Students are given all the tools to engage with these theories and are encouraged to critically evaluate and challenge them. Clearly written and user friendly, this new edition provides comprehensive coverage of internationally developed accounting theories from a European perspective.

Given the increased social and environmental problems in China, this book looks into the social and environmental

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(environmental) disclosure practices of socially responsible Chinese listed firms by constructing a stakeholder-driven, three-dimensional, disclosure index. The book contains a three-part study: the first part explores the current status of social and environment disclosure practices. The second part empirically examines the relationship between corporate social and environmental disclosure and various influencing factors (i.e. stakeholders ' power and corporate characteristics). The third part empirically examines the link between corporate social responsibility (CSR) reporting (i.e. publishing a CSR report and the quality of the CSR report) and socially responsible reputation. The book finds that the CSR report provided more stakeholder-relevant social and environmental disclosure than the annual report. It also finds

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that corporate characteristics such as firm size, profitability and industry classification are all statistically significant factors influencing social and environmental disclosure of the Chinese firms studied. Shareholders significantly influenced firms' social and environmental disclosure, and creditors significantly influenced firms' disclosure related to their environmental performance. The final part of the study reports that publishing a CSR report and CSR reporting quality had a positive influence on firms' socially responsible reputation and that the CEO/chairman duality negatively influenced firms' socially responsible reputation. The book also highlights that financial performance and firm size were the two corporate characteristics that had a positive influence on corporate socially responsible

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reputation. This book will be of interest to those who are keen to learn more about corporate social responsibilities in the context of Chinese firms.

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