



The Routledge Companion to Accounting, Reporting and Regulation (Routledge Companions in Business, Management and Accounting)

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Financial accounting, reporting and regulation is a vast subject area of huge global importance, with interest rising significantly in the light of the ongoing global financial crisis.

The authors begin with a broad overview of the subject of accounting, setting the stage for a discussion on the theoretical and practical issues and debates regarding financial reporting, which are expanded on in the second part of the book. This includes how to define the reporting entity, recognition and measurement of the elements of financial statements, fair values in financial reporting and the costs and benefits of disclosure. The third part assesses the interest, need and theories behind the accounting, reporting and regulation industry, while parts four and five look at the institutional, social and economic aspects; with issues such as accounting for environmental management and, accounting regulation and financial reporting in Islamic countries, both issues of ever increasing importance.

This authoritative Companion presents a broad overview of the state of these disciplines today, and will provide a comprehensive reference source for students and academics involved in accounting, regulation and reporting.

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