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FRAMEWORK; BACKGROUND; THE PARTICIPANTS; THE DEVELOPMENT OF THE PROJECT; THE MOVE TO OPEN LEARNING EVALUATION OF THE PROJECT: SOME PROBLEMSAND THE BENEFITS; CONCLUSION; Chapter 6. Accounting Practices and Education in Russia and Other Republics of the C.I.S.; INTRODUCTION; THE SOCIOECONOMIC AND POLITICAL STRUCTURE AND CHANGES; A HISTORICAL SKETCH OF ACCOUNTING AND AUDITING IN THE FORMER SOVIET UNION; FINANCIAL ACCOUNTING , AUDITING, AND MANAGEMENT ACCOUNTING; COST AND MANAGEMENT ACCOUNTING; ACCOUNTING EDUCATION, RESEARCH AND DEVELOPMENT; CONCLUSION; Chapter 7. Accounting Education in Russia (Existing Approaches and Changes); Recent Developments in Accounting Education in Russia INTRODUCTION ACCOUNTING REFORM IN THE NEW INDEPENDENT STATES; THE ACCOUNTING PROFESSION IN THE NEW INDEPENDENT STATES; ACCOUNTING EDUCATION IN THE NIS; RESPONSIBILITIES OF ACADEMIC ACCOUNTANTS INVOLVED IN PROGRAMMES TO ASSIST COUNTRIES IN TRANSITION; Chapter 8. Reform of Economic Systems and University Accounting Education in China; HISTORICAL REVIEW; SOME MAJOR BREAKTHROUGHS MADE IN ECONOMIC REFORM (1980-1991); SOME PRELIMINARY EXPERIENCE SGAINED IN ACCOUNTING EDUCATION REFORM AT XIAMEN UNIVERSITY; FUTURE OUTLOOK; Part III: Accounting Education in Developing Countries Chapter 9. Developments in Indonesian Accountancy INTRODUCTION AND OUTLINE; A BRIEF HISTORY OF ACCOUNTANCY IN INDONESIA; THE INDONESIAN ACCOUNTANCY DEVELOPMENT PROJECT; INDONESIA'S EDUCATIONAL STRUCTURE AT THE ACADEMIC LEVEL; CONCLUSION; Chapter 10. Accounting Education in the Perspective of Economic Development in India: In Retrospect and Prospect; OBJECTIVES OF ACCOUNTING EDUCATION IN THE PERSPECTIVE OF ECONOMIC DEVELOPMENT; INTERNATIONAL ACCOUNTING INFLUENCES AND CHANGES; ACCOUNTING EDUCATION IN INDIA; ACCOUNTING EDUCATION IN THE PRE-INDEPENDENCE PERIOD - A BRIEF ACCOUNT DEVELOPMENTS OF ACCOUNTING EDUCATION: THE ROLE OF PROFESSIONAL INSTITUTES

Sommario/riassunto

Accounting practice, whether in business or government, is more dynamic, more complex, and addresses a wider array of issues than it did as little as five years ago. Significant and rapid social, political, technological and economic changes are taking place in the world economy and it is increasingly recognised that accountants in all countries play a key role in the process of economic development. Accounting education is undergoing a thorough review on a worldwide basis and major developments are taking place to produce quality accounting education that can keep pace with dramatic world cha