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Altri autori (Persone)	HeidhuesEva PatelChris
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Nota di contenuto	ch. 1. Globalization and accounting convergence : overview / Eva Heidhues, Chris Patel -- ch. 2. A critique of Gray's framework on accounting values using Germany as a case study / Eva Heidhues, Chris Patel -- ch. 3. Adoption of IFRS in Germany : a neo-institutional analysis / Eva Heidhues, Chris Patel -- ch. 4. The influence of power and legitimacy on German attitudes toward the IASB and the promotion of professional judgments / Eva Heidhues, Chris Patel -- ch. 5. The influence of uncertainty avoidance on accountants' materiality judgments : a cross-cultural study of German and Italian accountants / Eva Heidhues, Chris Patel -- ch. 6. Conclusions / Eva Heidhues, Chris Patel.
Sommario/riassunto	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, global comparability and universal applicability of International Financial Reporting Standards. Specifically, this monograph critically evaluates convergence by taking into account German accounting development and examines issues concerning the application of professional judgment, which has increasingly been recognized as an important and controversial topic in international accounting. By applying a holistic approach with an emphasis on multiple perspectives, this study shows that accounting research will be enhanced by a critical examination of contextual environments of countries rather than a focus on measurement, quantification, simplification and categorisation.
