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Nota di contenuto	A trail of unintended consequences : management accounting information in a volatile environment / Esinath Ndiweni -- A new institutional analysis of IFRS / Ahmed Kholeif -- The relationship between auditor size and audit fees : further evidence from big four market shares in emerging economies / Stephan A. Fafatas, Kevin Jialin Sun -- Factors influencing corporate disclosure transparency in the active share trading firms : an explanatory study / Khaled Samaha, Khaled Dahawy -- Analysis of the determinants of corporate social responsibility disclosure in the annual reports of Tunisian listed firms / Souhir Khemir, Chedli Baccouche -- Corporate environmental and climate change disclosures : empirical evidence from Bangladesh / Ataur Rahman Belal, Md. Rezaul Kabir, Stuart Cooper, Prasanta Dey, Niaz Ahmed Khan, Taiabur Rahman, Mohobbot Ali -- The adoption of IPSASs in South Asia : a comparative study of seven countries / Pawan Adhikari, Frode Mellempvik -- The roles of degree of competition and types of business strategies in adopting multiple performance measurement practices : some reflections from Bangladesh / Habib-Uz-Zaman Khan, Rafiuddin Ahmed, Abdel Karim Halabi -- The adoption of accrual accounting in the Indonesian public sector / Harun

Harun, Peter Robinson -- Toward IFRS : economic consequences of accounting convergence in an emerging economy / Vinícius Simmer de Lima, Gerlando Augusto Sampaio Franco de Lima, L. Nelson Guedes de Carvalho, Iran Siqueira Lima.

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Sommario/riassunto

Accounting research in emerging economies has been growing significantly over the last two decades due to the increasing recognition of the roles that accounting systems play in these environments. Globalization of capital markets and competition; the emergence of international accounting standards and structural adjustment programmes have all brought accounting issues in emerging economies to the fore. Research papers in the current volume have highlighted the implications of the aforementioned issues. The papers have examined various issues including the adoption of International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSASs), management accounting change in the context of public sector reforms, corporate reporting disclosures, auditing, etc. The papers published in this volume have provided us the opportunities to further engage with wide ranging empirical and theoretical issues that will have policy implications and also generate future academic debates. Overall, the volume advances debate on the role of accounting reforms in areas such as accounting standards, disclosures, and corporate governance in both the public and private sectors in emerging economies. We believe the audience will find the papers interesting and insightful in terms of theoretical development, practices, policy implications and future research directions.

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