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Nota di contenuto	The adoption of international financial reporting standards (IFRS) and loss avoidance in Turkey / Secil Varan, Cagnur Kaytmaz Balsari -- The effect of international financial reporting standards (IFRS) adoption on the value relevance of financial reporting : a case of Russia / Tatiana A. Garanina, Polina S. Kormiltseva -- The true and fair view concept in Romania : a case study of concept transferability / Catalin Nicolae Albu, Nadia Albu, David Alexander -- Institutional pressures and the role of the state in designing the financial accounting and reporting model in Estonia / Lehte Alver, Jaan Alver, Liis Talpas -- Evolution of accounting in Moldova : some reflections about the importance of historical and cultural factors / David Alexander, Olesea Ghedrovici -- Intellectual capital disclosure of Romanian listed companies / Nicoleta Maria Ienciu, Dumitru Mati -- The determinants of intellectual capital disclosure : evidence from Romania / Cristina Maria Morariu -- Intangible assets and their reporting practices : evidence from Slovenia / Mateja Jerman

-- Reconsidering financial reporting from the perspective of corporate social and environmental responsibility. Romanian companies' approach / Camelia Iuliana Lungu, Chirata Caraiani, Cornelia Dascalu
-- Environmental disclosure of Romanian listed entities / Ionel-Alin Ienciu -- Does professional accounting qualification matter for the provision of accounting services? / Sergeja Slapnicar, Maja Zaman Groff, Neza Stumberger -- Assessing accounting students' academic performance : a case study on Romania / Carmen Giorgiana Bonaci ... [et al.].

Sommario/riassunto

Countries in Central and Eastern Europe (CEE), most of them former components of the communist bloc, have suffered diverse influences over time. Historically, the advent of communism in the 1950s has stopped the economic and political development of these countries. Its fall during the late 1980s and early 1990s triggered severe changes in the economic and social environment, with profound consequences on the countries accounting and business models. The accounting regulatory process of these countries has mostly been a public one, although some countries also involved private sector and professional bodies. With economic and political reforms these countries are now reforming their accounting systems with for example the adoption of International Accounting Standards/International Financial Reporting Standards (IFRS). Additionally, the CEE countries political will to join the European Union compelled the regulators to ensure a high level of harmonization with the European Directives. This volume present theoretical and empirical papers that will further our understanding of accounting issues in CEE countries.
