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Framework 2.1 The Concept of International Accounting"; "2.2 Factors Influencing Accounting Standards"; "3. An Overview of Harmonization Efforts"; "4. The IASB and Harmonization of Accounting Standards"
 "4.1 The Role of the IASB in the Harmonisation Process""4.2 Weaknesses of the IASB and Harmonisation Efforts"; "5. The Role of other International Actors in the Harmonisation Battle"; "6. Benefits of Harmonisation of Accounting Standards"; "Summary and Conclusion"; "References"; "APPENDIX A Table 1: Summary of International Accounting Standards"; "Table 2: Members of IASB"; "Chapter 4"; "1. Introduction"; "2. Literature Review 2.1 Definition of Accounting Theory"; "2.2 Classification of Accounting Theory by level"; "2.2.1 The Pragmatic Level"
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 "The Development of Accounting Standards"

Sommario/riassunto

Accounting is the discipline with the oldest historical culture, being the first to be recognized by humanity when Adam and Eve were made to account for what they did in paradise. It is also the only discipline that will come into play in the Hereafter, where everybody would be raised up as an accountant - to account for all they have done during their life time on earth Accounting is a service-providing discipline, with a rich theoretical background, which makes available information (especially financial) to guide various decision-making processes. Business owners, creditors, managers, prospective investors, government and its agencies, employees and even the general public seek accounting information to guide them when taking various informed decisions about reporting entities and the environment within which they operate. This book addresses the historical accounting culture, its theories as well as its practices. It is made up of fifteen chapters, covering various historical, theoretical and practical aspects of Accounting, ranging from accounting standardization to financial reporting. The book is an attempt to address some of the lacunae in advanced accounting issues, both in theory and in practice. Students of advanced accounting theory and practice at the professional and academic levels in Universities, Polytechnics and Professional Institutes would find the book an essential companion.