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p.59). On the basis of this definition, Deegan (2009, p.59) has defined regulations relating to financial
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The second edition of Craig Deegan and Jeffrey Unerman's market leading text presents the various theories of financial accounting through a balanced and dynamic approach. Students are given all the tools to engage with these theories and are encouraged to critically evaluate and challenge them.

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Furthermore, there is an expectation that the IFRS will help develop more accurate and comprehensive and timely financial statement information, in connection with the information that would have been generated from the national accounting standards that were replaced (Deegan, 2012). Deegan also points out that "to the extent that the resulting financial information would not be available from ...

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Craig Deegan. McGraw-Hill, 2009 - Accounting - 581 pages. 1 Review. "Presenting accounting theory

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as a vibrant, relevant topic in a changing world, this text has established itself as the market leader in Australia and New Zealand. The third edition retains core strengths that appeal both to academics and students; critical evaluation, a writing style that is easy to read and understand, and a balanced discussion of different theories of accounting to stimulate student interest.

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Financial Accounting Theory by Deegan, Craig at AbeBooks.co.uk - ISBN 10: 0074713566 - ISBN 13: 9780074713563 - McGraw-Hill Education / Australia - 2003 - Softcover

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Financial Accounting Theory: European Edition (Paperback) Craig Deegan, Jeffrey Unerman Published by McGraw-Hill Education - Europe, United States (2011)

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Financial Accounting Theory Craig Deegan 4th Edition 4E

"The sixth edition is written in a straightforward and engaging style and has been fully updated to reflect the latest NZ interpretations of IFRS standards. Major changes in this edition relate to areas such as financial instruments, financial statement presentation and consolidation accounting"--Back cover.

A new text covering the most widely accepted accounting theories and which is specifically written for third year accounting theory undergraduate and postgraduate courses. Beginning with an overview of various financial reporting decisions that entities face, it outlines reporting that is regulated and unregulated.

Scott reveals vast amounts of financial accounting information drawn from recent research that has until now been hidden in academic journals. He provides a clear, easy-to-use framework for students to (1) place this information in a financial accounting context, (2) explain and analyze the information intuitively and (3) to reveal the information's relevance in understanding the practice of accounting.

This text covers the most widely accepted accounting theories and is written for third year accounting theory undergraduate and postgraduate courses. Beginning with an overview of various financial reporting decisions that entities face, it outlines reporting that is regulated and unregulated.

This book critically examines the implementation and adoption of integrated reporting (IR) in

organizations and corporations. A relatively new area of policy and practice, IR has rapidly gained considerable prominence since the formation of the International Integrated Reporting Committee in 2010. The book analyzes the outcomes and benefits as well as the shortfalls of integrated reporting. It offers an introduction to the foundations of IR and a comprehensive overview of its use through a number of detailed case studies. Lastly, it discusses the outlook for further developments in sustainability accounting and reporting.

Clear, direct and comprehensive, Australian Financial Accounting is the market-leading text in financial accounting. Craig Deegan successfully communicates the detail necessary to understand and evaluate financial reporting. This edition is fully updated and provides students with the best foundation for their studies and future profession. New to this edition: Additional end of chapter exercises. Coverage of ongoing changes in the convergence of IASB and the US Financial Accounting Standards Board New material detailing how the financial crisis affected other international central banks Extensive revision of the chapter on Accounting for Financial Instruments. Inclusion of new international projects and standards and entirely new worked standards illustrating changes to practice.

Given the increased social and environmental problems in China, this book looks into the social and environmental (environmental) disclosure practices of socially responsible Chinese listed firms by constructing a stakeholder-driven, three-dimensional, disclosure index. The book contains a three-part study: the first part explores the current status of social and environment disclosure practices. The second part empirically examines the relationship between corporate social and environmental disclosure and various influencing factors (i.e. stakeholders' power and corporate characteristics). The third part empirically examines the link between corporate social responsibility (CSR) reporting (i.e. publishing a CSR report and the quality of the CSR report) and socially responsible reputation. The book finds that the CSR report provided more stakeholder-relevant social and environmental disclosure than the annual report. It also finds that corporate characteristics such as firm size, profitability and industry classification are all statistically significant factors influencing social and environmental disclosure of the Chinese firms studied. Shareholders significantly influenced firms' social and environmental disclosure, and creditors significantly influenced firms' disclosure related to their environmental performance. The final part of the study reports that publishing a CSR report and CSR reporting quality had a positive influence on firms' socially responsible reputation and that the CEO/chairman duality negatively influenced firms' socially responsible reputation. The book also highlights that financial performance and firm size were the two corporate characteristics that had a positive influence on corporate socially responsible reputation. This book will be of interest to those who are keen to learn more about corporate social responsibilities in the context of Chinese firms.

Advances in Environmental Accounting Management aims to advance knowledge of the management of corporate environmental impacts. It aims to increase the awareness of management accounting practitioners, investors, and other stakeholders of the financial and social consequences of corporate environmental impacts.

In recent years, Corporate Social Responsibility (CSR) reporting in China has been experiencing a rapid development and the number of social reports issued by Chinese enterprises shows a sharp increasing trend. This book investigates the evolution of such reporting practice in the country and the reasons behind it. In addition, it also examines the reporting quantity and quality of Chinese enterprises by applying the GRI (Global Reporting Initiative) as an evaluation tool. In response to policy documents so as to obtain the government's recognition and to strive for more resources, state-owned enterprises, private enterprises and foreign-invested companies have made substantial efforts in social reporting in terms of quantity and coverage. However, it appears that there is still room for enhancing the quality of disclosure. The book also highlights the central government's economic, political and social roles in

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promoting, encouraging and controlling the development of CSR reporting.

The second edition of Craig Deegan and Jeffrey Unerman's market leading text presents the various theories of financial accounting through a balanced and dynamic approach. Students are given all the tools to engage with these theories and are encouraged to critically evaluate and challenge them. Clearly written and user friendly, this new edition provides comprehensive coverage of internationally developed accounting theories from a European perspective.

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