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Financial Accounting Theory

Craig Deegan & Jeffrey Unerman

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Craig Deegan, Jeffrey Unerman



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Financial Accounting Theory Craig Deegan, Jeffrey Unerman, 2006 This text is written in an appropriate style to provide material in an accessible way to both students and lecturers and presents real life illustrations These examples are reproduced from relevant newspaper articles and are totally European and UK in focus This book is ideal for students who are in the final years of their undergraduate degrees in accounting

Financial Accounting Theory Craig Michael Deegan, 2023 ***EBOOK: Financial Accounting Theory: European Edition*** DEEGAN, CRAIG, 2011-01-16 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 ***EBOOK***

FINANCIAL ACCOUNTING 9E Craig Deegan, 2020-02-14 The most highly regarded resource in financial accounting has been revised and updated to prepare today's students for future career success The ninth edition of Craig Deegan's *Financial Accounting* features the most recent changes to the IASB Conceptual Framework for Financial Reporting and the Australian Accounting Standards a fully revised contents a refreshed design and pedagogy in depth analysis comprehensive coverage

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com au mindtap **An Introduction to Accounting: Accountability in Organisations and Society 2e** Craig Deegan, 2022-10-01 Written by Craig Deegan Australia's premier sustainability and social accounting academic An Introduction to Accounting: Accountability in Organisations and Society is the only resource in the market that brings corporate accountability, sustainability and social responsibility together to provide a unique offering within the introductory accounting market. This text takes a unique approach by embracing from the start the notion of accountability for the environment and sustainability in accounting, providing students with an understanding of accounting's pervasive and transformative role as a social practice and organisational driver. It shows that environments, ideas and values change the interconnectivity of society, that the planet must be respected as a resource and that people are affected, influenced by the information they receive and the way it is presented. The text emphasises that accounting and accountability are key aspects of every person's life and that the practice of accounting, while often being seen as very technical in nature, has many social implications. Learning accounting through the lens of sustainability and the environment embeds this perspective in students' minds so that in their careers they will actively seek and use accounting information to make decisions that take into consideration accountability for the environment. Premium online teaching and learning tools are available on the MindTap platform. Learn more about the online tools au.cengage.com/mindtap **EBOOK Financial Accounting Theory** Craig Deegan, 2014-01-15 The much anticipated fourth edition of Craig Deegan's Financial Accounting Theory delivers authoritative and completely up to date material with the discussion of both existing theories and newer theories that have surfaced as financial reporting has become more international. This edition includes a new selection of modern Accounting Headlines which provide current examples of organisations and individuals putting accounting theory into practice in both local and global settings. Financial Accounting Theory covers additional topics such as critical perspectives, public sector accounting and fair value. Workflows and processes are presented using enhanced visual charts to help demonstrate how accounting works in practice. Deegan presents the concepts in a clear and straightforward style while challenging students to think critically about the range of accounting theories. Financial Accounting Theory provides a sound basis for readers contemplating further research and develops habits of analytical reasoning and critical thinking. *Towards Digitally Transforming Accounting and Business Processes* Tankiso Moloi, Babu George, 2024-01-11 This conference volume discusses the findings of the iCAB 2023 conference that took place in Johannesburg, South Africa. The University of Johannesburg, UJ School of Accounting and Johannesburg Business School in collaboration with Alcorn State University, USA, Salem State University, USA and Universiti Teknologi Mara, Malaysia hosted the iCAB 2023 conference with the aim to bring together researchers from different Accounting and Business Management fields to share ideas and discuss how new disruptive technological developments are impacting the field of accounting. The conference was sponsored by the Association of International Certified Professional Accountants (AICPA/CIMA). Financial Accounting Theory Craig Michael Deegan, 2011

The Routledge Companion to Accounting, Reporting and Regulation Carien van Mourik, Peter Walton, 2013-10-01

Financial accounting reporting and regulation is a vast subject area of huge global importance with interest rising significantly in the light of the ongoing global financial crisis. The authors begin with a broad overview of the subject of accounting setting the stage for a discussion on the theoretical and practical issues and debates regarding financial reporting which are expanded on in the second part of the book. This includes how to define the reporting entity recognition and measurement of the elements of financial statements fair values in financial reporting and the costs and benefits of disclosure. The third part assesses the interest need and theories behind the accounting reporting and regulation industry while parts four and five look at the institutional social and economic aspects with issues such as accounting for environmental management and accounting regulation and financial reporting in Islamic countries both issues of ever increasing importance. This authoritative Companion presents a broad overview of the state of these disciplines today and will provide a comprehensive reference source for students and academics involved in accounting regulation and reporting.

Artificial Intelligence for Sustainable Finance and Sustainable Technology Abdalmuttaleb M. A. Musleh

Al-Sartawi, 2022-01-01 This book shows latest research on artificial intelligence for sustainable technology. ICGER 2021 was organized by the Accounting Finance and Banking Department at Ahlia University Bahrain and was conducted on the 15th and 16th of September. The strategic partners included the University of Jordan, the Bahrain Economists Society, the Association of Chartered Certified Accountants (ACCA), Al Barka Banking Group and the International Computer Auditing Education Association (ICAEA). The theme of the ICGER 2021 centered around artificial intelligence for sustainable finance and sustainable technology. Accordingly, the papers presented at the conference provided a holistic view of sustainable finance, sustainability, AI, financial technology, cybersecurity, blockchain, CSR and governance. This book, unlike ever before, brings together intelligence applications of new technologies and the sustainability requirements in the era of the digital economy with special attention given to the opportunities, challenges for education, business growth and economic progression of nations which will help societies, economists, financial managers, engineers, ICT specialists, digital managers, data managers, policymakers, regulators, researchers, academics and students to better understand use and control AI applications and financial technologies to develop future strategies and to achieve sustainable development goals. Legal

Regulation of Corporate Social Responsibility Mia Mahmudur Rahim, 2013-11-27 Even though Corporate Social Responsibility (CSR) has become a widely accepted concept promoted by different stakeholders, business corporations' internal strategies known as corporate self-regulation in most of the weak economies respond poorly to this responsibility. Major laws relating to corporate regulation and responsibilities of these economies do not possess adequate ongoing influence to insist on corporate self-regulation to create a socially responsible corporate culture. This book describes how the laws relating to CSR could contribute to the inclusion of CSR principles at the core of the corporate self-regulation of these economies in general.

without being intrusive in normal business practice It formulates a meta regulation approach to law particularly by converging patterns of private ordering and state control in contemporary corporate law from the perspective of a weak economy It proposes that this approach is suitable for alleviating regulators limited access to information and expertise inherent limitations of prescriptive rules ensuring corporate commitment and enhance the self regulatory capacity of companies This book describes various meta regulation strategies for laws to link social values to economic incentives and disincentives and to indirectly influence companies to incorporate CSR principles at the core of their self regulation strategies It investigates this phenomenon using Bangladesh as a case study Handbook of cost and management accounting Zahirul Hoque,2010-05-28 In order to survive in the changing business environment organisations should rethink their strategic philosophy and the role of management accounting The primary focus of this book is on techniques and concepts of cost and management accounting for strategic business decisions It focuses on both conventional and contemporary issues The book will serve as a reference source for practicing accountants senior executives and managers working in human resources operations and accounting divisions As the principal focus of this book is on conceptual foundations it would also be ideal for courses in graduate programs such as master s degree MBA or Executive MBA

Financial Accounting Theory Craig (Craig Michael) Deegan,2009 **EBOOK: Financial Accounting and Reporting: An International Approach** Anne Marie Ward,Craig Deegan,2013-03-16 Financial Accounting and Reporting An International Approach is an adaptation of McGraw Hill Australia s bestselling financial accounting text Australian Financial Accounting by Craig Deegan authored by Anne Marie Ward of Ulster University Set within an international context with a solid grounding in IAS IFRS the book provides students with a detailed grasp of reporting requirements in an accessible and engaging manner Up to date throughout and complete in theoretical and practical coverage the book successfully communicates the detail necessary to understand challenge and critically evaluate financial reporting The result gives students a strong foundation for current study and their future professional lives **Sustainability Accounting and Accountability** Jan Bebbington,Jeffrey Unerman,Brendan O'Dwyer,2014-06-05 The management and balancing of social environmental and economic sustainability is one of the most complex and urgent challenges facing both private and public sector organizations today with these challenges of sustainability posing many risks to and many opportunities for advancing the aims and performance of organizations Accounting and accountability processes and practices provide key tools to help organizations to more effectively identify and manage the risks and opportunities of sustainability Popular features from the first edition are retained whilst recent developments in theory and practice are accounted for New substantive chapters on water resource accounting carbon accounting and decision making have been introduced and the book continues to benefit from a host of expert contributors from around the world including Jesse Dillard Rob Gray Craig Deegan This comprehensive and authoritative textbook will continue to be a key resource for students of accounting and sustainability as well as being a

vital tool for researchers Values and Corporate Responsibility Francisca Farache, Georgiana Grigore, Alin Stancu, David McQueen, 2020-09-29 In this book we capture and explore different aspects of value in corporate social responsibility CSR This includes the historical development of value in CSR how value is linked to a positive vision of the future and how it is communicated by a range of private and public organisations to various audiences The book contrasts corporate strategic value with co operative value and community value in the context of sustainable development It explains how leaders values can drive responsible business practice and enhance social cohesion solidarity and resilience in fractured and unequal communities The book asks the reader to consider what value means in CSR for business and society where it comes from and how it is enacted alongside its broader purpose and value to the community Finally the book presents CSR as a global project by noting how values are cultural and how sustainability has become an urgent international priority

Financial Accounting Theory Craig Deegan: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the captivating narratives that have captivated audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Financial Accounting Theory Craig Deegan : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Financial Accounting Theory Craig Deegan : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Pape, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and thrilling novel that will keep you guessing until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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