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Comparative International Accounting (Paperback)

By Christopher Nobes, Robert B. Parker

Pearson Education Limited, United Kingdom, 2017. Paperback. Condition: New. 13th New edition. Language: English. Brand new Book. Now in its 13th edition, Nobes and Parker's Comparative International Accounting is renowned for its depth of discussion and comparative method of explaining the international dimensions of financial reporting. The book explores the conceptual and contextual foundations of International Financial Reporting Standards (IFRS), contrasting them with US generally accepted accounting principles (US GAAP). It also examines international differences in IFRS practices and the accounting differences that remain between countries such as China, France, Germany and Japan. Particular attention is paid to the key issues of political lobbying, harmonization, and the special accounting problems of multinational companies. This new edition is thoroughly updated for the many changes in accounting and the relevant research published since the 12th edition. Among other things, this includes material on: Convergence of IFRS and US GAAP Adoptions of IFRS in many countries, both developed and developing Extensive new findings about international differences in IFRS practices New requirements for unlisted companies in many countries, sometimes based on IFRS for SMEs About the authors: Christopher Nobes is Professor of Accounting at Royal Holloway (University of London) and at the University of Sydney....



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