

# AICPA BECKER REGULATION

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RESEARCH IN ACCOUNTING REGULATION

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

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