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this book examines the relationship between digital innovations on the one hand and accounting and management information systems on the other in particular it addresses topics including cloud computing data mining xbrl and digital platforms it presents an analysis of how

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the increasing pace of global conformance towards the adoption of international financial reporting standards ifrs highlights the need for accounting students as well as accounting practitioners to be conversant with ifrs teaching ifrs offers expert descriptions of and insights into the ifrs convergence process from a teaching and learning perspective hence this book is both timely and likely to have considerable impact in providing guidance for those who teach financial reporting around the world the contents of the book come from authoritative sources and offer something distinctive to complement the existing textbooks which typically focus on the technical aspects of ifrs and their adoption drawing upon the experiences of those who have sought to introduce ifrs related classroom innovations and the associated student outcomes achieved therefrom the book offers suggestions about how to design and deliver courses dealing with ifrs and catalogues extensive listings of ifrs related teaching resources to support those courses this book was originally published as a special issue of accounting education an international journal

this volume explores the opportunities and challenges facing the accounting profession in an increasingly globalized business and financial reporting environment it looks back at past experiences of the profession in attempting to meet its public interest obligation it examines the role and responsibilities of accounting to society including regulatory requirements increased emphasis on corporate social responsibility accounting fraud and whistle blowing implications internationalization of public interest obligations and providing the education needed to be successful the book incorporates an ethical dimension in making these assessments its focus is a conceptual

theoretical one drawing on classical philosophy the sociology of professions economic theory and the public interest dimension of accountants as professionals the authors of papers are long time contributors to the annual symposium on research in accounting ethics sponsored by the public interest section of the aaa

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