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Deegan

Financial Accounting Theory

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# Financial Accounting Theory Deegan

**Jan Bebbington, Jeffrey  
Unerman, Brendan O'Dwyer**



## **Financial Accounting Theory Deegan:**

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Accounting Theory: Practical Application for Social Science Research Erlane K Ghani, Mazurina Mohd Ali, Nor Farizal Mohammed, Kamaruzzaman Muhammad, Nassr Saleh Mohamad Ahmad, 2024-01-01 This textbook provides a comprehensive guide to accounting theory and aims to improve the reader's capacity to think critically about accounting and accounting challenges It is intended for accounting students who are enrolled in an accounting theory course as well as those who want to pursue postgraduate accounting studies namely a PhD This textbook starts with an explanation of what accounting is followed by its history and conceptual framework before tying accounting to research Subsequently seven theories of accounting are selected and introduced as the accounting research community has made substantial use of these theoretical frameworks In this textbook too applications of accounting theory to previous studies are provided

Financial Accounting Theory Craig Michael Deegan, 2011

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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

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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

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**Sustainability Accounting and Accountability** Delphine Gibassier,Jeffrey Unerman,2010-12-14 This exciting book is one of the first textbooks in the fast growing area of sustainability accounting Contributed to and edited by an impressive array of internationally renowned authorities it focuses on the use of sustainability accounting both as an

external accountability mechanism external reporting and as a tool for helping managers assess and manage the social and environmental impacts of their operations management accounting Using real life examples and case studies to emphasize the links between the conceptual basis and issues in practice this outstanding book addresses the growing interest among both practitioners and academics in social environmental and ethical accountability as interpreted through the lens of sustainable development Social and Environmental Disclosure by Chinese Firms Yingjun Lu, Indra Abeysekera, 2024-11-01

Given the increased social and environmental problems in China this book looks into the social and 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 the 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 reputations and that the CEO chairman duality negatively influenced firms 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 *Accounting Education Research* Richard M.S. Wilson, 2015-04-10

An annual prize is awarded for the best paper appearing in *Accounting Education* an international journal and this book contains the prize winning papers for every year from 1992 to 2012 The journal s primary mission since the first issue was published in March 1992 has been to enhance the educational base of accounting practice and all the papers in this book relate to that mission These papers reporting on research studies undertaken by accounting education scholars from around the world build on research findings from the broader domain of education scholarship and embrace a wide array of topics including curriculum development pedagogic innovation improving the quality of learning and assessing learning outcomes Of particular interest are three themes each of which runs through several of the papers students approaches to learning and learning style preferences ethics and moral intensity and innovation within the accounting curriculum Accounting educators will find many ideas in the book to help them in enriching their work and accounting education researchers will be able to identify many points of departure for extending the studies on which the papers report whether comparatively or longitudinally This book is a compilation of papers originally published in *Accounting Education* an

international journal     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

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