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Contemporary Issues in Accounting, 2nd Edition examines the regulatory setting within which accounting operates from the context of the process of standard setting and the Conceptual Framework. Within this framework one of the most controversial areas of accounting — measurement — is examined in detail. Alternative measurement choices are considered, with intangibles and sustainability reporting being examined in more detail as they are areas with unique measurement challenges. With the increasing use of fair value measurement, we present a comprehensive analysis of this measurement basis, including its application in specific contexts.

The globalisation of business resulting in international convergence of accounting regulations is also evaluated, along with a discussion of the impact of a range of environmental and cultural factors that lead to diversity of international accounting practice. The impact of international accounting and tax issues on multinational enterprises is also considered.

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TABLE OF CONTENTS

Chapter 1. Contemporary issues in accounting and accounting theory
Chapter 3. Standard setting
Chapter 4. Measurement
Chapter 5. Theories in accounting
Chapter 6. Products of the financial reporting process
Chapter 7. Corporate governance
Chapter 8. Capital market research and accounting
Chapter 9. Earnings management
Chapter 10. Fair value accounting
Chapter 11. Sustainability and environmental accounting
Chapter 12. International accounting