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management accounting, and auditing, as well as issues involved in the analysis of foreign company financial statements and international trends in corporate social reporting Textbook International Accounting: Fourth Edition by Douppnik and Perera (2015), McGraw-Hill, ISBN 978-0-07-786220-6 Learning Objectives The objectives of this course are to:

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CHAPTER 2 WORLDWIDE ACCOUNTING DIVERSITY

CHAPTER 2 WORLDWIDE ACCOUNTING DIVERSITY Nobes introduced a simplified model of the reasons for international differences in financial reporting in 1998 In this model, the class (A or B) of accounting used in a country is a A third problem for MNCs caused by worldwide

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International Organization of Securities Commissions 67 International Federation of Accountants 68 European Union 68 The International Accounting Standards Committee 71 The "Lowest-Common-Denominator" Approach 71 The Comparability Project 71 The IOSCO Agreement 72 US Reaction to International Accounting Standards 72 Compliance with

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statements and international trends in corporate social reporting Douppnik and Perera, International Accounting Third Edition, 2011 ACCT 560 has four broad learning objectives: 1 To expose students to the diversity of accounting that exists internationally, and provide a context for understanding the important role that International

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International Accounting and Reporting Issues

the accounting and financial reporting needs of small and medium-sized enterprises (SMEs), capacity-building in corporate accounting and reporting, corporate governance disclosure and corporate responsibility reporting In accordance with the agreement reached at the twenty-third and twenty-fourth sessions to update ISAR's publication

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