

## Accounting theory

Jayne Godfrey, author

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### Abstrak

Accounting Theory 7e is the new edition of this widely respected accounting theory textbook. The new edition has been updated in accordance with ongoing developments the IASB Framework and reporting and disclosure requirements as a consequence of international harmonisation of accounting standards. The strength of this textbook has always been the balanced approach taken to explain and discuss alternative theories. The new edition continues with this tradition and seeks to make a clearer connection for students, studying accounting theory, that accounting theory is important and relevant. The Framework of the International Financial Reporting Standards (IFRS) has required significant consolidation and rewriting of chapters. More than ever, the focus of this new edition is to provide students with an understanding of the Framework and how accounting information can be interpreted, disclosed and reported in practice. The new edition continues to present the latest research and developments in accounting theory whilst maintaining an objective perspective.