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Financial Accounting Theory : Craig Deegan : 9780071013147

About the Author Craig Deegan is Professor of Financial Accounting within the School of Accounting at RMIT University in Melbourne. Jeffrey Unerman is Professor of Accounting and Accountability at Manchester Business School, University of Manchester. FINANCIAL ACCOUNTING THEORY.

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Craig is Professor of Accounting within the College of Business and Economics. His research interests are in the area of social and environmental accountability and accounting, financial accounting, and financial accounting theory, and he is one of the most highly cited accounting researchers internationally.

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In 1998 he was also awarded the University of Southern Queensland Individual Award for Research Excellence. Craig is also the author of the leading financial accounting theory textbook, Financial Accounting Theory, which is widely used throughout Australia as well as a number of other countries such as the UK, US, The Netherlands and South Korea.

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"The sixth edition is written in a straightforward and engaging style and has been fully updated to reflect the latest NZ interpretations of IFRS standards. Major changes in this edition relate to areas such as financial instruments, financial statement presentation and consolidation accounting"--Back cover.

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Clear, direct and comprehensive, Australian Financial Accounting is the market-leading text in financial accounting. Craig Deegan successfully communicates the detail necessary to understand and evaluate financial reporting. This edition is fully updated and provides students with the best foundation for their studies and future profession. New to this edition: Additional end of chapter exercises * Coverage of ongoing changes in the convergence of IASB and the US Financial Accounting Standards Board * New material detailing how the financial crisis affected other international central banks * Extensive revision of the chapter on Accounting for Financial Instruments. Inclusion of new international projects and standards and entirely new worked standards illustrating changes to practice.

What is my theory? How do I choose a theory? Why and how should I employ a particular method for collecting the empirical data? These basic questions concern everyone involved in research. A research study can be a voyage of discovering or choice of theoretical perspective as well as gathering empirics or facts on a problem or situation. This book provides a good guideline as to why and how to choose a particular theory or method to study an organisational phenomenon such as accounting. All the chapters provide both retrospective and contemporary views by scholars in the field. Each chapter documents the latest developments and research in accounting and control systems and provides valuable insights into methodological perspectives in accounting research. This second edition has also introduced a number of new chapters covering strategy-management control as practice, grounded theory approach, institutional logic and rhetoric, social interaction theory, actor-network theory and practice theory. The book is primarily intended for research students and academic researchers. It can also be used for undergraduate Honours course as well as postgraduate accounting and business methodology courses. Research organisations and consulting firms in accounting and business fields may also find this book useful. The principal aims of this second edition are (1) to update the chapters previously published in 2006 and (2) to introduce new chapters documenting recent developments in accounting research.

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