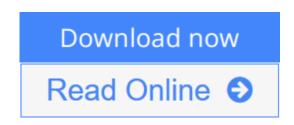


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Financial accounting theory has numerous practical applications and policy implications, for instance, international accounting standard setters are increasingly relying on theoretical accounting concepts in the creation of new standards; and corporate regulators are increasingly turning to various conceptual frameworks of accounting to guide regulation and the interpretation of accounting practices.

The global financial crisis has also led to a new found appreciation of the social, economic and political importance of accounting concepts generally and corporate financial reporting in particular. For instance, the fundamentals of capital market theory (i.e. market efficiency) and measurement theory (i.e. fair value) have received widespread public and regulatory attention.

This comprehensive, authoritative volume provides a prestige reference work which offers students, academics, regulators and practitioners a valuable resource containing the current scholarship and practice in the established field of financial accounting theory.

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- Sales Rank: #4565942 in Books
- Published on: 2015-06-08
- Original language: English
- Number of items: 1
- Dimensions: 10.07" h x 1.34" w x 7.03" l, .0 pounds
- Binding: Hardcover
- 558 pages

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Review

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About the Author

Stewart Jones is Professor of Accounting at the University of Sydney, Australia. He is co-author of the bestselling textbook *Financial Accounting Theory, Third Edition* (2009, Cengage) and edits the prestigious accounting journal, *Abacus*

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