MG5611 - Current Issues in Accounting

Grigorios Theodosopoulos



Abdel-Kader, M. G. (2011). Review of management accounting research. Palgrave Macmillan. http://lib.myilibrary.com/browse/open.asp?id=393587&entityid=https://idp.brunel.ac.uk/en tity

Al-Omiri, M., & Drury, C. (2007). A survey of factors influencing the choice of product costing systems in UK organizations. Management Accounting Research, 18(4), 399–424. https://doi.org/10.1016/j.mar.2007.02.002

Andersson, T., Lee, E., Theodosopoulos, G., Yin, Y. P., & Haslam, C. (2014). Accounting for the financialized UK and US national business model. Critical Perspectives on Accounting. https://doi.org/10.1016/j.cpa.2012.10.006

Ball, R. (n.d.). International Financial Reporting Standards (IFRS): pros and cons for investors. Accounting & Business Research, 36(Special Issue), 5–27. http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=23860578&site=ehost-l ive

Barth, M. E., Landsman, W. R., & Lang, M. H. (2008). International accounting standards and accounting quality. Journal of Accounting Research, 46(3), 467–498. https://doi.org/10.1111/j.1475-679X.2008.00287.x

Beyer, A., Cohen, D. A., Lys, T. Z., & Walther, B. R. (2010). The financial reporting environment: review of the recent literature. Journal of Accounting and Economics, 50 (2–3), 296–343. https://doi.org/10.1016/j.jacceco.2010.10.003

Boyle, P. (n.d.). Discussion of 'How do conceptual frameworks contribute to the quality of corporate reporting regulation?'. Accounting & Business Research, 42(3), 301–302. https://doi.org/10.1080/00014788.2010.9663404

Bradshaw, M. T. (2008). Will harmonizing accounting standards really harmonize accounting? Evidence from non-U.S. firms adopting U.S. GAAP. Journal of Accounting, Auditing & Finance, 23(2).

http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=31703758&site=ehost-live

Brennan, N. M., & Solomon, J. (2008). Corporate governance, accountability and mechanisms of accountability: an overview. Accounting, Auditing & Accountability Journal, 21(7), 885–906. https://doi.org/10.1108/09513570810907401

Byrne, S., & Damon, F. (2008). To participate or not to participate? Voice and explanation

effects on performance in a multi-period budget setting. The British Accounting Review, 40 (3), 207–227. https://doi.org/10.1016/j.bar.2008.04.001

Carter, S., & Jones-Evans, D. (2012). Enterprise and small business: principles, practice and policy (3rd ed). Pearson.

http://lib.myilibrary.com/browse/open.asp?id=388859&entityid=https://idp.brunel.ac.uk/en tity

Collis, J. (2012). Determinants of voluntary audit and voluntary full accounts in micro- and non-micro small companies in the UK. Accounting and Business Research, 42(4), 441–468. https://doi.org/10.1080/00014788.2012.667969

Curran, J., & Blackburn, R. A. (2001). Researching the small enterprise. SAGE. http://lib.myilibrary.com/browse/open.asp?id=124017&entityid=https://idp.brunel.ac.uk/en tity

Drever, M., Stanton, P., McGowan, S., Raar, J., Sofocleous, S., & Ravlic, T. (2007). Contemporary issues in accounting. John Wiley.

Edgley, C. R., Jones, M. J., & Solomon, J. F. (2010). Stakeholder inclusivity in social and environmental report assurance. Accounting, Auditing & Accountability Journal, 23(4), 532–557. https://doi.org/10.1108/09513571011041615

El-Tawy, N., & Tollington, T. (2013). Some thoughts on the recognition of assets, notably in respect of intangible assets. Accounting Forum, 37(1), 67–80. https://doi.org/10.1016/j.accfor.2012.10.001

Hines, R. D. (1988). Financial accounting: in communicating reality, we construct reality. Accounting, Organizations and Society, 13(3), 251–261. https://doi.org/10.1016/0361-3682(88)90003-7

Hofstede, G. (2001). Culture's consequences: comparing values, behaviors, institutions, and organizations across nations (2nd ed). Sage Publications.

International accounting. (1998). In International accounting. International Thomson BusinessPress. https://intra.brunel.ac.uk/s/Library/Digital%20Readings/MG5611%20HALLER%20Country.p df

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: managerial behavior, agency costs and ownership structure. Journal of Financial Economics, 3(4), 305–360. https://doi.org/10.1016/0304-405X(76)90026-X

Langfield-Smith, K. (2008). Strategic management accounting: how far have we come in 25 years? Accounting, Auditing & Accountability Journal, 21(2), 204–228. https://doi.org/10.1108/09513570810854400

Laux, C., & Leuz, C. (2009). The crisis of fair-value accounting: making sense of the recent debate. Accounting, Organizations and Society, 34(6–7), 826–834. https://doi.org/10.1016/j.aos.2009.04.003

Macve, R. (2010). Conceptual frameworks of accounting: some brief reflections on theory

and practice. Conceptual Frameworks of Accounting: Some Brief Reflections on Theory and Practice., 40(3), 303–308. http://www.tandfonline.com/doi/abs/10.1080/00014788.2010.9663405

Morgan, G. G. (2011). The use of UK charity accounts data for researching the performance of voluntary organisations. Voluntary Sector Review, 2(2), 213–230.

Murphy, T., O'Connell, V., & Ó hÓgartaigh, C. (2013). Discourses surrounding the evolution of the IASB/FASB Conceptual Framework: What they reveal about the "living law" of accounting. Accounting, Organizations and Society, 38(1), 72–91. https://doi.org/10.1016/j.aos.2012.07.003

Nixon, B., & Burns, J. (2012). The paradox of strategic management accounting. Management Accounting Research, 23(4), 229–244. https://doi.org/10.1016/j.mar.2012.09.004

Nobes, C. (2006). The survival of international differences under IFRS: towards a research agenda. Accounting and Business Research, 36(3), 233–245. http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=23787593&site=ehost-l ive

Pacter, P. (2012). Stop and smell the roses. Australian Accounting Review, 22(3), 246–247. https://doi.org/10.1111/j.1835-2561.2012.00181.x

Penman, S. H. (n.d.). Financial reporting quality: is fair value a plus or a minus? Accounting and Business Research. http://web.b.ebscohost.com/ehost/detail?sid=5d03928a-d9ef-4f51-8864-d27ecc3f30cf%40

sessionmgr111&vid=1&hid=114&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#db=buh&A N=34151633

Ryan, B. (2002). Research method and methodology in finance and accounting (2nd ed). Cengage Learning.

Smith, M. (2011). Research methods in accounting (2nd ed). SAGE.

Solomon, J. (2013). Corporate governance and accountability (Fourth edition). Wiley.

Solomon, J. F., Solomon, A., Norton, S. D., & Joseph, N. L. (2011). Private climate change reporting: an emerging discourse of risk and opportunity? Accounting, Auditing & Accountability Journal, 24(8), 1119–1148. https://doi.org/10.1108/0951357111184788

Theodosopoulos, G. (2011). Voluntary hospices in England: A viable business model? Accounting Forum, 35(2), 118–125. https://doi.org/10.1016/j.accfor.2011.03.003

Walker, M. (2010). Accounting for varieties of capitalism: The case against a single set of global accounting standards. The British Accounting Review, 42(3), 137–152. https://doi.org/10.1016/j.bar.2010.04.003

Weirich, T. R., Pearson, T. C., & Churyk, N. T. (2014). Accounting & auditing research: tools & strategies (Eighth edition). John Wiley & Sons, Inc.

Whittington, G. (2008). Harmonisation or discord? The critical role of the IASB conceptual

framework review. Journal of Accounting and Public Policy, 27(6), 495–502. https://doi.org/10.1016/j.jaccpubpol.2008.09.006

Zeff, S. A. (2007). Some obstacles to global financial reporting comparability and convergence at a high level of quality. The British Accounting Review, 39(4), 290–302. https://doi.org/10.1016/j.bar.2007.08.001