

MG5611 - Current Issues in Accounting

Grigorios Theodosopoulos

View Online



Abdel-Kader, Magdy G. 2011. Review of Management Accounting Research. Basingstoke: Palgrave Macmillan.
<http://lib.myilibrary.com/browse/open.asp?id=393587&entityid=https://idp.brunel.ac.uk/entity>.

Al-Omiri, Mohammed, and Colin Drury. 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, Tord, Edward Lee, Grigorios Theodosopoulos, Ya Ping Yin, and Colin Haslam. 2014. 'Accounting for the Financialized UK and US National Business Model'. *Critical Perspectives on Accounting*, February. <https://doi.org/10.1016/j.cpa.2012.10.006>.

Ball, Ray. 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-live>.

Barth, Mary E., Wayne R. Landsman, and Mark H. Lang. 2008. 'International Accounting Standards and Accounting Quality'. *Journal of Accounting Research* 46 (3): 467–98.
<https://doi.org/10.1111/j.1475-679X.2008.00287.x>.

Beyer, Anne, Daniel A. Cohen, Thomas Z. Lys, and Beverly R. Walther. 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, Paul. n.d. 'Discussion of "How Do Conceptual Frameworks Contribute to the Quality of Corporate Reporting Regulation?"'. *Accounting & Business Research* 42 (3): 301–2.
<https://doi.org/10.1080/00014788.2010.9663404>.

Bradshaw, Mark 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, Niamh M., and Jill Solomon. 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, Suzanne, and Fiona Damon. 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): 207–27. <https://doi.org/10.1016/j.bar.2008.04.001>.

Carter, Sara, and Dylan Jones-Evans. 2012. *Enterprise and Small Business: Principles, Practice and Policy*. 3rd ed. Harlow: Pearson.
<http://lib.myilibrary.com/browse/open.asp?id=388859&entityid=https://idp.brunel.ac.uk/entity>.

Collis, Jill. 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): 441–68. <https://doi.org/10.1080/00014788.2012.667969>.

Curran, J., and Robert A. Blackburn. 2001. *Researching the Small Enterprise*. London: SAGE.
<http://lib.myilibrary.com/browse/open.asp?id=124017&entityid=https://idp.brunel.ac.uk/entity>.

Drever, Margaret, Patricia Stanton, Susan McGowan, Jean Raar, Stella Sofocleous, and Tom Ravlic. 2007. *Contemporary Issues in Accounting*. Milton, Qld: John Wiley.

Edgley, Carla Rhianon, Michael John Jones, and Jill Frances Solomon. 2010. 'Stakeholder Inclusivity in Social and Environmental Report Assurance'. *Accounting, Auditing & Accountability Journal* 23 (4): 532–57. <https://doi.org/10.1108/09513571011041615>.

El-Tawy, Nevine, and Tony Tollington. 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, Ruth D. 1988. 'Financial Accounting: In Communicating Reality, We Construct Reality'. *Accounting, Organizations and Society* 13 (3): 251–61.
[https://doi.org/10.1016/0361-3682\(88\)90003-7](https://doi.org/10.1016/0361-3682(88)90003-7).

Hofstede, Geert. 2001. *Culture's Consequences: Comparing Values, Behaviors, Institutions, and Organizations across Nations*. 2nd ed. Thousand Oaks, Calif: Sage Publications.

'International Accounting'. 1998. In *International Accounting*. London: International Thomson BusinessPress.
<https://intra.brunel.ac.uk/s/Library/Digital%20Readings/MG5611%20HALLER%20Country.pdf>.

Jensen, Michael C., and William H. Meckling. 1976. 'Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure'. *Journal of Financial Economics* 3 (4): 305–60. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X).

Langfield-Smith, Kim. 2008. 'Strategic Management Accounting: How Far Have We Come in 25 Years?' *Accounting, Auditing & Accountability Journal* 21 (2): 204–28.
<https://doi.org/10.1108/09513570810854400>.

Laux, Christian, and Christian Leuz. 2009. 'The Crisis of Fair-Value Accounting: Making Sense of the Recent Debate'. *Accounting, Organizations and Society* 34 (6–7): 826–34.
<https://doi.org/10.1016/j.aos.2009.04.003>.

Macve, Richard. 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): 303–8.

<http://www.tandfonline.com/doi/abs/10.1080/00014788.2010.9663405>.

Morgan, Gareth G. 2011. 'The Use of UK Charity Accounts Data for Researching the Performance of Voluntary Organisations'. *Voluntary Sector Review* 2 (2): 213–30.

Murphy, Tim, Vincent O'Connell, and Ciarán Ó hÓgartaigh. 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, Bill, and John Burns. 2012. 'The Paradox of Strategic Management Accounting'. *Management Accounting Research* 23 (4): 229–44.

<https://doi.org/10.1016/j.mar.2012.09.004>.

Nobes, Christopher. 2006. 'The Survival of International Differences under IFRS: Towards a Research Agenda.' *Accounting and Business Research* 36 (3): 233–45.

<http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=23787593&site=ehost-live>.

Pacter, Paul. 2012. 'Stop and Smell the Roses'. *Australian Accounting Review* 22 (3): 246–47. <https://doi.org/10.1111/j.1835-2561.2012.00181.x>.

Penman, Stephen 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%40sessionmgr111&vid=1&hid=114&bdata=JnNpdGU9ZWWhvc3QtbGl2ZQ%3d%3d#db=buh&AN=34151633>.

Ryan, Bob. 2002. *Research Method and Methodology in Finance and Accounting*. 2nd ed. London: Cengage Learning.

Smith, Malcolm. 2011. *Research Methods in Accounting*. 2nd ed. London: SAGE.

Solomon, J. 2013. *Corporate Governance and Accountability*. Fourth edition. Chichester, West Sussex, United Kingdom: Wiley.

Solomon, Jill F., Aris Solomon, Simon D. Norton, and Nathan L. Joseph. 2011. 'Private Climate Change Reporting: An Emerging Discourse of Risk and Opportunity?' *Accounting, Auditing & Accountability Journal* 24 (8): 1119–48.

<https://doi.org/10.1108/09513571111184788>.

Theodosopoulos, Grigorios. 2011. 'Voluntary Hospices in England: A Viable Business Model?' *Accounting Forum* 35 (2): 118–25. <https://doi.org/10.1016/j.accfor.2011.03.003>.

Walker, Martin. 2010. 'Accounting for Varieties of Capitalism: The Case against a Single Set of Global Accounting Standards'. *The British Accounting Review* 42 (3): 137–52.

<https://doi.org/10.1016/j.bar.2010.04.003>.

Weirich, Thomas R., Thomas C. Pearson, and Natalie T. Churyk. 2014. *Accounting &*

Auditing Research: Tools & Strategies. Eighth edition. Hoboken, NJ: John Wiley & Sons, Inc.

Whittington, Geoffrey. 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, Stephen 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>.