

# MG5611 - Current Issues in Accounting

Grigoris Theodosopoulos

[View Online](#)



[1]

M. Al-Omri and C. Drury, 'A survey of factors influencing the choice of product costing systems in UK organizations', *Management Accounting Research*, vol. 18, no. 4, pp. 399–424, Dec. 2007, doi: 10.1016/j.mar.2007.02.002. [Online]. Available: <http://www.sciencedirect.com/science/article/pii/S1044500507000121>

[2]

T. Andersson, E. Lee, G. Theodosopoulos, Y. P. Yin, and C. Haslam, 'Accounting for the financialized UK and US national business model', *Critical Perspectives on Accounting*, Feb. 2014, doi: 10.1016/j.cpa.2012.10.006.

[3]

R. Ball, 'International Financial Reporting Standards (IFRS): pros and cons for investors.', *Accounting & Business Research*, vol. 36, no. Special Issue, pp. 5–27 [Online]. Available: <http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=23860578&site=ehost-live>

[4]

M. E. Barth, W. R. Landsman, and M. H. Lang, 'International accounting standards and accounting quality', *Journal of accounting research*, vol. 46, no. 3, pp. 467–498, Jun. 2008, doi: 10.1111/j.1475-679X.2008.00287.x. [Online]. Available: <http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=31601027&site=ehost-live>

[5]

A. Beyer, D. A. Cohen, T. Z. Lys, and B. R. Walther, 'The financial reporting environment:

review of the recent literature', *Journal of Accounting and Economics*, vol. 50, no. 2-3, pp. 296-343, Dec. 2010, doi: 10.1016/j.jacceco.2010.10.003. [Online]. Available: <http://www.sciencedirect.com/science/article/pii/S0165410110000431>

[6]

P. Boyle, 'Discussion of "How do conceptual frameworks contribute to the quality of corporate reporting regulation?"', *Accounting & Business Research*, vol. 42, no. 3, pp. 301-302, doi: 10.1080/00014788.2010.9663404.

[7]

M. T. Bradshaw, 'Will harmonizing accounting standards really harmonize accounting? Evidence from non-U.S. firms adopting U.S. GAAP.', *Journal of accounting, auditing & finance*, vol. 23, no. 2, 2008 [Online]. Available: <http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=31703758&site=ehost-live>

[8]

N. M. Brennan and J. Solomon, 'Corporate governance, accountability and mechanisms of accountability: an overview', *Accounting, Auditing & Accountability Journal*, vol. 21, no. 7, pp. 885-906, 2008, doi: 10.1108/09513570810907401. [Online]. Available: <http://www.emeraldinsight.com/journals.htm?issn=0951-3574&volume=21&issue=7&articleid=1746757&show=abstract>

[9]

S. Byrne and F. Damon, 'To participate or not to participate? Voice and explanation effects on performance in a multi-period budget setting', *The British accounting review*, vol. 40, no. 3, pp. 207-227, Sep. 2008, doi: 10.1016/j.bar.2008.04.001. [Online]. Available: <http://www.sciencedirect.com/science/article/pii/S0890838908000383>

[10]

J. Collis, 'Determinants of voluntary audit and voluntary full accounts in micro- and non-micro small companies in the UK', *Accounting and Business Research*, vol. 42, no. 4, pp. 441-468, Sep. 2012, doi: 10.1080/00014788.2012.667969.

[11]

C. R. Edgley, M. J. Jones, and J. F. Solomon, 'Stakeholder inclusivity in social and environmental report assurance', *Accounting, Auditing & Accountability Journal*, vol. 23, no. 4, pp. 532–557, 2010, doi: 10.1108/09513571011041615. [Online]. Available: <http://www.emeraldinsight.com/journals.htm?issn=0951-3574&volume=23&issue=4&articl eid=1858790&show=abstract>

[12]

N. El-Tawy and T. Tollington, 'Some thoughts on the recognition of assets, notably in respect of intangible assets', *Accounting Forum*, vol. 37, no. 1, pp. 67–80, Mar. 2013, doi: 10.1016/j.accfor.2012.10.001. [Online]. Available: <http://www.sciencedirect.com/science/article/pii/S0155998212000531>

[13]

R. D. Hines, 'Financial accounting: in communicating reality, we construct reality', *Accounting, Organizations and Society*, vol. 13, no. 3, pp. 251–261, Jan. 1988, doi: 10.1016/0361-3682(88)90003-7.

[14]

G. Hofstede, *Culture's consequences: comparing values, behaviors, institutions, and organizations across nations*, 2nd ed. Thousand Oaks, Calif: Sage Publications, 2001.

[15]

M. C. Jensen and W. H. Meckling, 'Theory of the firm: managerial behavior, agency costs and ownership structure', *Journal of Financial Economics*, vol. 3, no. 4, pp. 305–360, Oct. 1976, doi: 10.1016/0304-405X(76)90026-X.

[16]

K. Langfield-Smith, 'Strategic management accounting: how far have we come in 25 years?', *Accounting, Auditing & Accountability Journal*, vol. 21, no. 2, pp. 204–228, 2008, doi: 10.1108/09513570810854400. [Online]. Available: <http://www.emeraldinsight.com/journals.htm?issn=0951-3574&volume=21&issue=2&articl eid=1669220&show=abstract>

[17]

C. Laux and C. Leuz, 'The crisis of fair-value accounting: making sense of the recent debate', *Accounting, Organizations and Society*, vol. 34, no. 6–7, pp. 826–834, Aug. 2009, doi: 10.1016/j-aos.2009.04.003. [Online]. Available: <http://www.sciencedirect.com/science/article/pii/S0361368209000439>

[18]

R. Macve, 'Conceptual frameworks of accounting: some brief reflections on theory and practice.', *Conceptual frameworks of accounting: some brief reflections on theory and practice.*, vol. 40, no. 3, pp. 303–308, 2010 [Online]. Available: <http://www.tandfonline.com/doi/abs/10.1080/00014788.2010.9663405>

[19]

G. G. Morgan, 'The use of UK charity accounts data for researching the performance of voluntary organisations', *Voluntary Sector Review*, vol. 2, no. 2, pp. 213–230, Jul. 2011.

[20]

T. Murphy, V. O'Connell, and C. Ó hÓgartaigh, 'Discourses surrounding the evolution of the IASB/FASB Conceptual Framework: What they reveal about the "living law" of accounting', *Accounting, Organizations and Society*, vol. 38, no. 1, pp. 72–91, Jan. 2013, doi: 10.1016/j-aos.2012.07.003. [Online]. Available: <http://www.sciencedirect.com/science/article/pii/S0361368212000797>

[21]

B. Nixon and J. Burns, 'The paradox of strategic management accounting', *Management Accounting Research*, vol. 23, no. 4, pp. 229–244, Dec. 2012, doi: 10.1016/j.mar.2012.09.004. [Online]. Available: <http://www.sciencedirect.com/science/article/pii/S1044500512000467>

[22]

C. Nobes, 'The survival of international differences under IFRS: towards a research agenda.', *Accounting and Business Research*, vol. 36, no. 3, pp. 233–245, 2006 [Online]. Available: <http://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=23787593&site=ehost-live>

[23]

P. Pacter, 'Stop and smell the roses', *Australian accounting review*, vol. 22, no. 3, pp. 246–247, Sep. 2012, doi: 10.1111/j.1835-2561.2012.00181.x. [Online]. Available: <http://onlinelibrary.wiley.com/doi/10.1111/j.1835-2561.2012.00181.x/abstract>

[24]

S. H. Penman, 'Financial reporting quality: is fair value a plus or a minus?', *Accounting and business research* [Online]. Available: <http://web.b.ebscohost.com/ehost/detail?sid=5d03928a-d9ef-4f51-8864-d27ecc3f30cf%40sessionmgr111&vid=1&hid=114&bdata=JnNpdGU9ZWhvc3QtbGI2ZQ%3d%3d#db=buh&AN=34151633>

[25]

J. F. Solomon, A. Solomon, S. D. Norton, and N. L. Joseph, 'Private climate change reporting: an emerging discourse of risk and opportunity?', *Accounting, Auditing & Accountability Journal*, vol. 24, no. 8, pp. 1119–1148, 2011, doi: 10.1108/09513571111184788. [Online]. Available: <http://www.emeraldinsight.com/journals.htm?issn=0951-3574&volume=24&issue=8&articleid=1958562&show=abstract>

[26]

G. Theodosopoulos, 'Voluntary hospices in England: A viable business model?', *Accounting Forum*, vol. 35, no. 2, pp. 118–125, Jun. 2011, doi: 10.1016/j.accfor.2011.03.003. [Online]. Available: <http://www.sciencedirect.com/science/article/pii/S0155998211000159>

[27]

M. Walker, 'Accounting for varieties of capitalism: The case against a single set of global accounting standards', *The British Accounting Review*, vol. 42, no. 3, pp. 137–152, Sep. 2010, doi: 10.1016/j.bar.2010.04.003. [Online]. Available: <http://www.sciencedirect.com/science/article/pii/S0890838910000284>

[28]

G. Whittington, 'Harmonisation or discord? The critical role of the IASB conceptual framework review', *Journal of Accounting and Public Policy*, vol. 27, no. 6, pp. 495–502, Nov. 2008, doi: 10.1016/j.jaccpubpol.2008.09.006. [Online]. Available: <http://www.sciencedirect.com/science/article/pii/S0278425408000963>

[29]

S. A. Zeff, 'Some obstacles to global financial reporting comparability and convergence at a high level of quality', *The British Accounting Review*, vol. 39, no. 4, pp. 290–302, Dec. 2007, doi: 10.1016/j.bar.2007.08.001. [Online]. Available: <http://www.sciencedirect.com/science/article/pii/S0890838907000637>

[30]

M. G. Abdel-Kader, *Review of management accounting research*. Basingstoke: Palgrave Macmillan, 2011 [Online]. Available: <http://lib.myilibrary.com/browse/open.asp?id=393587&entityid=https://idp.brunel.ac.uk/entity>

[31]

S. Carter and D. Jones-Evans, *Enterprise and small business: principles, practice and policy*, 3rd ed. Harlow: Pearson, 2012 [Online]. Available: <http://lib.myilibrary.com/browse/open.asp?id=388859&entityid=https://idp.brunel.ac.uk/entity>

[32]

J. Curran and R. A. Blackburn, *Researching the small enterprise*. London: SAGE, 2001 [Online]. Available: <http://lib.myilibrary.com/browse/open.asp?id=124017&entityid=https://idp.brunel.ac.uk/entity>

[33]

'International accounting', in *International accounting*, London: International Thomson BusinessPress, 1998 [Online]. Available: <https://intra.brunel.ac.uk/s/Library/Digital%20Readings/MG5611%20HALLER%20Country.pdf>

[34]

M. Drever, P. Stanton, S. McGowan, J. Raar, S. Sofocleous, and T. Ravlic, *Contemporary issues in accounting*. Milton, Qld: John Wiley, 2007.

[35]

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

[36]

M. Smith, Research methods in accounting, 2nd ed. London: SAGE, 2011.

[37]

J. Solomon, Corporate governance and accountability, Fourth edition. Chichester, West Sussex, United Kingdom: Wiley, 2013.

[38]

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