MG5611 - Current Issues in Accounting

Grigorios Theodosopoulos



1.

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

2.

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

3.

Ball, R.: International Financial Reporting Standards (IFRS): pros and cons for investors. Accounting & Business Research. 36, 5–27.

4.

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

5.

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

6.

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

7.

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

8.

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

9.

Byrne, S., Damon, F.: To participate or not to participate? Voice and explanation effects on performance in a multi-period budget setting. The British accounting review. 40, 207–227 (2008). https://doi.org/10.1016/j.bar.2008.04.001.

10.

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

11.

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

12.

El-Tawy, N., Tollington, T.: Some thoughts on the recognition of assets, notably in respect of intangible assets. Accounting Forum. 37, 67–80 (2013).

https://doi.org/10.1016/j.accfor.2012.10.001.

13.

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

14.

Hofstede, G.: Culture's consequences: comparing values, behaviors, institutions, and organizations across nations. Sage Publications, Thousand Oaks, Calif (2001).

15.

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

16.

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

17.

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

18.

Macve, R.: Conceptual frameworks of accounting: some brief reflections on theory and practice. Conceptual frameworks of accounting: some brief reflections on theory and practice. 40, 303–308 (2010).

19.

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

20.

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

21.

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

22.

Nobes, C.: The survival of international differences under IFRS: towards a research agenda. Accounting and Business Research. 36, 233–245 (2006).

23.

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

24.

Penman, S.H.: Financial reporting quality: is fair value a plus or a minus? Accounting and business research.

25.

Solomon, J.F., Solomon, A., Norton, S.D., Joseph, N.L.: Private climate change reporting: an emerging discourse of risk and opportunity? Accounting, Auditing & Accountability Journal. 24, 1119–1148 (2011). https://doi.org/10.1108/09513571111184788.

26.

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

27.

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

28.

Whittington, G.: Harmonisation or discord? The critical role of the IASB conceptual framework review. Journal of Accounting and Public Policy. 27, 495–502 (2008). https://doi.org/10.1016/j.jaccpubpol.2008.09.006.

29.

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

30.

Abdel-Kader, M.G.: Review of management accounting research. Palgrave Macmillan, Basingstoke (2011).

31.

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

32.

Curran, J., Blackburn, R.A.: Researching the small enterprise. SAGE, London (2001).

33.

International accounting. In: International accounting. International Thomson

BusinessPress, London (1998).

34.

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

35.

Ryan, B.: Research method and methodology in finance and accounting. Cengage Learning, London (2002).

36.

Smith, M.: Research methods in accounting. SAGE, London (2011).

37.

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

38.

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