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Accounting Theory

Ahmed Riahi-Belkaoui



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Accounting Theory presents the principal approaches and proposed solutions to the problem of formulating an accounting theory in an international context. It examines the various facets that contribute to the formulation of a theory, in particular the history and development of the discipline, the assorted accounting research paradigms, and the regulatory framework. This new edition has been thoroughly revised and updated to incorporate recent advances, and features new chapters on the sociology of the accounting profession, international accounting and research perspectives in accounting.

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