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claimed to reduce the rules generated from rules-based accounting standards which generate loopholes, a disadvantage of rules-based standards In

addition, principle-based standards focus on the underlying economic circumstances which allow auditors to exercise their judgement about misuse of accounting standards 2 The implementation

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UNIVERSITY OF MACAU Faculty of Business Administration

collapse The practical orientation of the course makes it ideal for students to use accounting knowledge attained during their studies to discuss, analyze and critically evaluate a range of issues they are likely to deal with once they enter the profession Course materials: The course uses a unique textbook, "Contemporary Issues in

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The most influential journals in academic accounting Sarah E Bonner a, James W Hesford b, Wim A Van der Stede a, S Mark Young a,* a Leventhal School of Accounting, Marshall School of Business, University of Southern California, Los Angeles, CA 90089-0441, USA b Department of Finance, Accounting, and Real Estate, Cornell University, School of Hotel Administration,

ACCG927 Current issues in Accounting and Corporate ...

examines accounting theories and their relationship to a broad range of issues of current concern to both the accounting profession and accounting information users Given the current focus and importance of global harmonisation and convergence of accounting and corporate governance, you will be required to examine current issues and problems in

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