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Financial Accounting and Reporting: A Global Perspective

Herve Stolowy, Michel J. Lebas

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Financial Accounting and Reporting, the re-titled second edition of Corporate Financial Reporting, has become respected and widely used over the four years since it first appeared. This updated and redesigned edition is an introduction to financial accounting for business students who need a Â"userÂ" rather than Â"preparerÂ" perspective in accounting. Even more so now than when the book was first published, students of financial accounting in international universities or business schools should be taught to appreciate, understand and analyze a variety of accounting and reporting issues from a global theoretical and generic point of view, rather than just be provided only the Â"answerÂ" prescribed in their country of study. This book provides that modern global perspective. Financial Accounting and Reporting has four key strengths. It takes a Â"userÂ" perspective throughout, whether discussing reporting principles or in the practice of financial analysis; it both offers a non-prescriptive a-national approach and allows an understanding of comparative differences in practices; it is highly international and reflects the trend towards harmonized international reporting.

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