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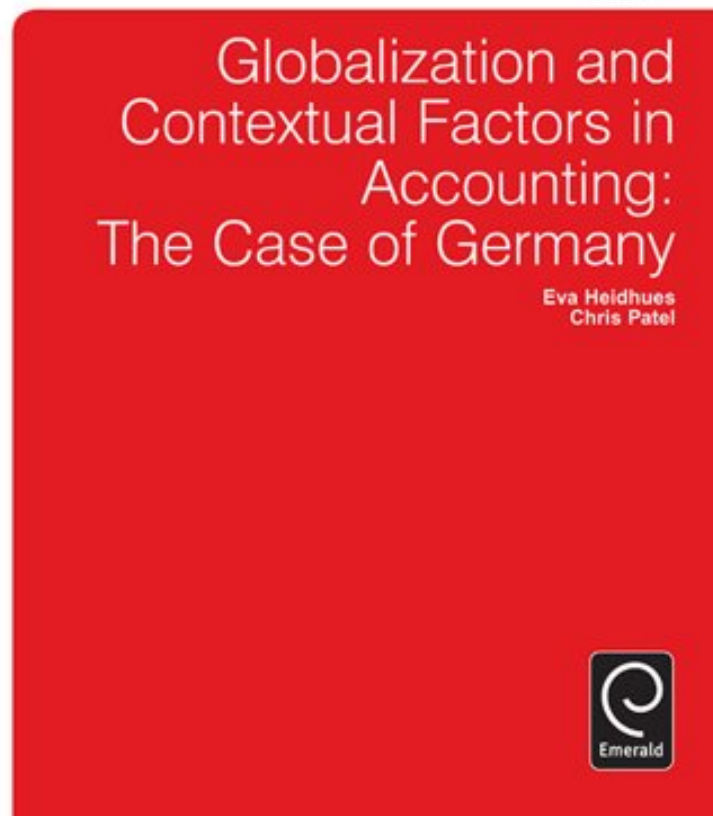
## **Globalisation and Contextual Factors in Accounting: The Case of Germany: 22 (Studies in Managerial and Financial Accounting)**

*Eva Heidhues, Christopher Patel*


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**Eva Heidhues, Christopher Patel : Globalisation and Contextual Factors in Accounting: The Case of Germany: 22 (Studies in Managerial and Financial Accounting)** before purchasing it in order to gage whether or not it would be worth my time, and all praised Globalisation and Contextual Factors in Accounting: The Case of Germany: 22 (Studies in Managerial and Financial Accounting):

This research monograph critically examines convergence of financial reporting in Germany by taking into account the influence of political, social and economic factors on accounting. This study makes an original and significant contribution by examining issues and biases in the convergence process that may challenge the assumption of superiority, global comparability and universal applicability of International Financial Reporting Standards. Specifically, this monograph critically evaluates convergence by taking into account German accounting development and examines issues concerning the application of professional judgment, which has increasingly been recognized as an important and controversial topic in international accounting. By applying a holistic approach with an emphasis on multiple perspectives, this study shows that accounting research will be enhanced by a critical examination of contextual environments of countries rather than a focus on measurement, quantification, simplification and categorisation.

A country's cultural, political, sociological, and ethnological contexts shape accounting in that country, the authors assert. This study extends the literature of international accounting with a multidisciplinary approach. Heidhues and Patel (both affiliated with Macquarie U., Australia) use Germany as a case study in their discussion of Gray's framework on accounting values, adoption of IFRS (a neo-institutional analysis), the influence of power and legitimacy on attitudes toward the IASB and the promotion of professional judgments, and the influence of uncertainty avoidance on accountants' materiality judgments (a cross-cultural study of German and Italian accountants). The book is not indexed. Distribution in North America is by Turpin Distribution. --Book News Inc. Portland, OR  
About the Author  
Eva Heidhues - Macquarie University, Australia  
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