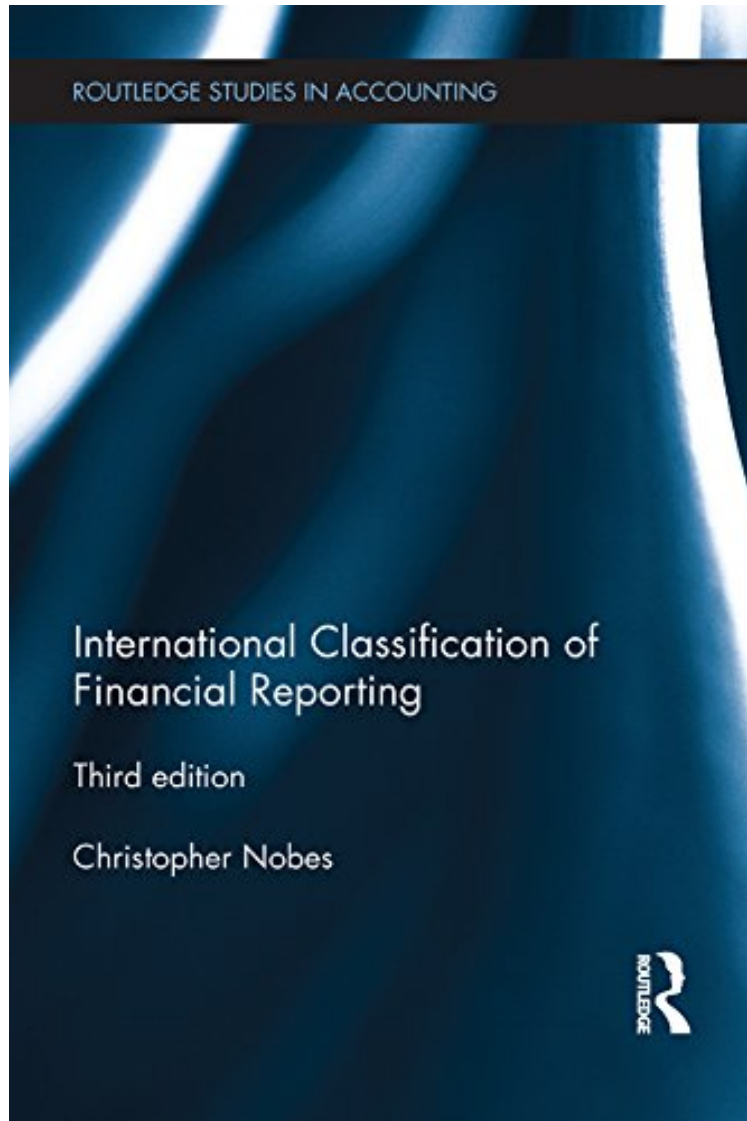


International Classification of Financial Reporting: Third Edition (Routledge Studies in Accounting)

Christopher Nobes

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Christopher Nobes : International Classification of Financial Reporting: Third Edition (Routledge Studies in Accounting) before purchasing it in order to gage whether or not it would be worth my time, and all praised International Classification of Financial Reporting: Third Edition (Routledge Studies in Accounting):

Financial reporting practices differ widely between countries and this has far-reaching implications for multinational

businesses. Over more than a century, there have been attempts to classify countries into groups by similarities of practices. With the recent spread of International Financial Reporting Standards, it might appear that classification is largely of historical interest, but this is not the case, for several reasons explained in this book. Christopher Nobes offers a critical analysis of the many previous accounting classifications, having drawn lessons from other fields of science and social science. Revised and updated to reflect the IFRS era, the book discusses how old classifications are reflected in today's international differences in practice under IFRS. It concludes with a discussion on the most useful classifications, and how classifications can still be relevant in the era of international standards. This book will be essential for academics, postgraduates and undergraduates in international accounting, accounting theory and to international accounting professionals.

'The third edition of this valuable book by Chris Nobes highlights the continuing importance of international classification in accounting even in a World where International Financial Reporting Standards (IFRS) are growing in importance. Nobes demonstrates comprehensively how we can use international classification schemes to better understand continuing variations in national systems as well as the different extents and also ways IFRS has been adopted and implemented.' Sid Gray, Professor, University of Sydney, Australia. 'Classifications are invaluable aids in research as well as in teaching. That applies to international accounting as much as to languages, legal systems, biology and many other disciplines. This new edition provides a much needed update on Christopher Nobes' work on the classification of financial reporting systems for a time when IFRS have been internationally widely implemented but, for many reasons outlined in this book, financial reporting continues to differ internationally.' Lisa Evans, Professor, University of Stirling, UK. 'Drawing on his extensive knowledge in accounting as well as other subjects — history, natural sciences, humanities and social sciences — Professor Nobes turns the art of classification into a tool for seeing the accounting discipline in a wider perspective.' Erlend Kvaal, Professor, BI Norwegian Business School, Norway. 'This book is very well written and constitutes a major contribution to the international accounting literature. It provides a refreshing antidote to the rather fatalistic view of some commentators who suggest that the advent of IFRS might imply the end of international accounting as an important field of study. In this regard, the analysis offered in this book has opened up new avenues for research in comparative international accounting and will be welcomed by students, teachers, researchers, practitioners, and policy-makers in this field.' Otto Janschek, *The International Journal of Accounting* .

About the Author Christopher Nobes is Professor of Accounting at Royal Holloway (University of London) and the University of Sydney. He was a member of the Board of the International Accounting Standards Committee from 1993 to 2001. He has been a consultant to PricewaterhouseCoopers since 1987. He has been joint editor of *Accounting and Business Research*, and is now on the editorial boards of nine journals, including *Abacus*, *Accounting and Business Research* and *British Accounting* . He was chosen for the Outstanding International Accounting Educator Award of the American Accounting Association in 2002.