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standards and corporate regulators are increasingly turning to various conceptual frameworks of accounting to guide regulation and the interpretation of accounting practices The global financial crisis has also led to a new found appreciation of the social economic and political importance of accounting concepts generally and corporate financial reporting in particular For instance the fundamentals of capital market theory i e market efficiency and measurement theory i e fair value have received widespread public and regulatory attention This comprehensive authoritative volume provides a prestige reference work which offers students academics regulators and practitioners a valuable resource containing the current scholarship and practice in the established field of financial accounting theory The Institute of Chartered Accountants in England and Wales ,2015 *Current Issues in Auditing* Michael Sherer,Stuart Turley,1997-05-28 The Third Edition of this successful text includes extensive changes based on feedback from students and lecturers There is a discussion of auditing and the law beyond the issue of third party liability and more coverage of recent developments in audit methodologies and techniques New chapters include a survey of developments in audit automation a discussion of the nature and development of the audit market both in the United Kingdom and the European Union and an assessment of the impact on auditing of the Cadbury Report on corporate governance with particular attention to the role of audit committees Each chapter includes questions for discussion **The Institute of Chartered Accountants in England and Wales Professional Stage Application Level, for Exams in 2013** Institute of Chartered Accountants in England and Wales,BPP Learning Media (Firm),2012

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