



# Comparative International Accounting

*Christopher Nobes, Robert B Parker*

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Now in its 13th edition, Nobes and Parker's *Comparative International Accounting* is renowned for its depth of discussion and comparative method of explaining the international dimensions of financial reporting.

The book explores the conceptual and contextual foundations of International Financial Reporting Standards (IFRS), contrasting them with US generally accepted accounting principles (US GAAP). It also examines international differences in IFRS practices and the accounting differences that remain between countries such as China, France, Germany and Japan. Particular attention is paid to the key issues of political lobbying, harmonization, and the special accounting problems of multinational companies.

This new edition is thoroughly updated for the many changes in accounting and the relevant research published since the 12th edition. Among other things, this includes material on:

- Convergence of IFRS and US GAAP
- Adoptions of IFRS in many countries, both developed and developing
- Extensive new findings about international differences in IFRS practices
- New requirements for unlisted companies in many countries, sometimes based on IFRS for SMEs

## **About the authors:**

**Christopher Nobes** is Professor of Accounting at Royal Holloway (University of London) and at the University of Sydney. He is adjunct professor at the Norwegian Business School. From 1993 to 2001 he was a representative on the board of International Accounting Standards Committee.

**Robert Parker** is Emeritus Professor of Accounting at the University of Exeter, UK. He was formerly editor of the journal, *Accounting and Business Research*.

Both authors are recipients of the American Accounting Association's 'Outstanding International Accounting Educator' award.

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