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such as interest swaps

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developing a knowledge and understanding of the underlying principles concepts and regulations relating to financial accounting is a cornerstone of the art of accounting whilst the basics of this topic are well represented in existing textbooks a more thorough and enhanced understanding is required in order to excel at both undergraduate and postgraduate level the main emphasis of this textbook is on financial accounting and reporting in the context of its relationship to stock market prices with an authoritative voice the book goes beyond standard texts on how to do ifrs accounting to critically examine the rationales underlying accounting policy choice and its regulation and provide insight into the drivers of accounting change this analysis draws on both accounting theory and empirical accounting research studies while the focus is on both the ifrs and the us accounting systems the critical analysis of current practice is relevant to all countries where stock market activity is of growing significance is relevant to all countries where stock market activity is of growing significance

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