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We have also updated references to new accounting standards (Chapter 7), several of which were at the exposure draft stage in Edition 7. We have added numerous real-world examples to illustrate the theory. These are mostly Theory in Practice vignettes with some related problem material.

Scott & O'Brien, Financial Accounting Theory, 8th Edition ...

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Chamber R.J., Blue Print for theory of Accounting, Accounting Research No. 6 1955,P-125; Dalal, Gajjar and Kshirsagar,

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Guide to Accounting Standards and Corporate Accounting Practices, Wadhwa and Company, Nagpur, 5th Edition 2002; Devine C.T., Research Methodology and Accounting Theory Formation, The Accounting Review 1960 P-394. Edey H.C.,

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