

# Accounting Diversity - Evidence, Reasons and Problems

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## Abstracts

The world is changing constantly and the accounting world is also looking for the solution of the different problems. Accounting diversity is considered one of the major issues of the accounting world. Accounting diversity is elaborated as the utilization of different accounting standards in various states of the world and this distinction can be seen due to the monetary, inflationary, political, economic and social structural changes in different parts of the world. Mainly there are two major standards that are accepted on international level such as US GAAP and IFRS. The world witness shocks in the financial world in the debt crisis of 2008 and after that the demand for the convergence of accounting standards started so that the world can avoid such crisis in the coming period of time as the main cause of the crisis is the advantages that financial companies attained due to different accounting rules in different countries and the investors suffer with the financial crisis (B Das, 2009). In this report we will include three major parts regarding the diversity of the accounting. The first part of the report will explain the various proofs and evidences of the diversity of the accounting standards around the globe. The second part of the report will elaborate the causes and the reasons of the presence of the different standards and rules in different parts of the world. Then the final part of the report will discuss the various problems associated with the diversity of the accounting standards in the world and as why the world is demanding the change in the rules and the convergence of the accounting standards under the one umbrella. (continued...)wordcount of report: 1500 words

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