

Accounting Diversity, IFRS project

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Abstracts

Accounting diversity is referring to the use of the distinctive accounting rules and standards in different parts of the world. There are different accounting standards in all parts of the world due to different economic, financial, social and political scenario and this leads to various issues and challenges for the business organizations around the world. Basically there are two forms of the well known and worldwide accepted standards of accounting that are GAAP under FSAB and IFRS under IASB; however there are various other formats as Canadian accounting standards, European accounting standards etc but they are not much acceptable at the international level. After the financial crisis of 2008, the world start demanding the convergence of the accounting standards due to low disclosure level in divergent standards, high chances of cheating etc but still the world is not adopted fully the convergence of accounting standards. The companies around the world except in America are supporting convergence of accounting standards under the umbrella of the IFRS (Wells & Ross, 2012). In this report we will make detailed analysis of the accounting diversity and this report will mainly divided into three sections. As the first section of the report will include information about different evidences in relevance to the accounting diversity around the world, the second part of the report will involve the discussion concerning different reasons and causes of the divergent accounting standard in different parts of the world and then the final part of the report will elaborates the different issues and challenges arise due to the diversity in the accounting rules and standards around the globe. Cont... (1500 words of this Report)

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