

# Discussion on Accounting Diversity, Evidence and Reasons

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## Abstracts

In different parts of world there is diversity in the accounting methods and the way they are reported. There is difference in which different elements of balance sheet and income statement are treated and reported in different parts of world. For instance Research and development is reported as capital in Canada while Japan treats it as an expense. The measurement systems vary all over the world. We can have its evidence from other parts of world too(Shil et. al. 2009). Cont... (500 words of this report)

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Evidence of accounting diversity  
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