

# Financial Accounting 2

[View Online](#)

About the IFRS Foundation and the IASB. (n.d.).

<http://www.ifrs.org/The-organisation/Pages/IFRS-Foundation-and-the-IASB.aspx>

Accounting: All's fair | The Economist. (n.d.). <http://www.economist.com/node/12274096>

Alexander, David, 1947 June 16- author. (2014). International financial reporting and analysis (Sixth edition). Cengage Learning.

Anantharaman, D. (2012). Comparing self-regulation and statutory regulation: Evidence from the accounting profession. *Accounting, Organizations and Society*, 37(2), 55–77. <https://doi.org/10.1016/j.aos.2011.12.003>

Annual Reports Service. (n.d.).

[http://www.orderannualreports.com/v5/index.asp?cp\\_code=P241](http://www.orderannualreports.com/v5/index.asp?cp_code=P241)

Applying international financial reporting standards (3rd ed). (2013). [Et al]. Wiley.

Beresford, D. R. (2001). Congress Looks at Accounting for Business Combinations. *Accounting Horizons*, 15(1), 73–86.

<https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=4284756&site=ehost-live>

Bradbury, M. (2011). Direct or Indirect Cash Flow Statements? *Australian Accounting Review*, 21(2), 124–130. <https://doi.org/10.1111/j.1835-2561.2011.00130.x>

Business Combinations - IFRS 3 revised. (n.d.).

<http://www.kpmg.com.au/portals/0/08fr-03.pdf>

Business combinations and changes in ownership interests — A guide to the revised IFRS 3 and IAS 27. (n.d.). <http://www.iasplus.com/en/publications/global/guides/pub2690>

Carlslaw, Charles A. (n.d.). Developing Ratios for Effective Cash Flow Statement Analysis. *Journal of Accountancy*, 172(5).

<https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=4583309&site=ehost-live>

CCH Incorporated. (2016). CCH Online. Wolters Kluwer (UK) Limited.

<https://go.loginservice.co.uk/sp/startSSO.ping?PartnerIdpld=https://idp.gla.ac.uk/shibboleth>

Chambers, R. J. (1965). Accounting and action: an introduction to the methods and scope

of accounting (2nd ed). Law Book Co. of Australia.

Chand, P., Cummings, L., & Patel, C. (2012). The Effect of Accounting Education and National Culture on Accounting Judgments: A Comparative Study of Anglo-Celtic and Chinese Culture. *European Accounting Review*, 21(1), 153–182.  
<https://doi.org/10.1080/09638180.2011.591524>

Consolidation and disclosure. (n.d.).  
<http://www.ifrs.org/Current-Projects/IASB-Projects/Consolidation/Consol-disclosure/Pages/Consol-dis.aspx>

Cooper, J. (2007). Debating Accounting Principles and Policies: the Case of Goodwill, 1880–1921. *Accounting, Business & Financial History*, 17(2), 241–264.  
<https://doi.org/10.1080/09585200701376568>

Cottrell, Stella. (2008). The study skills handbook: Vol. Palgrave study guides (3rd ed). Palgrave Macmillan.  
<http://eleanor.lib.gla.ac.uk/search~S6/r?search=Financial+Accounting+2>

Deegan, C. (2013). Financial accounting and reporting: an international approach. Craig Deegan, Anne Marie Ward, Craig Deegan: Anne Marie Ward (European ed). McGraw-Hill Higher Education.

Ding, Y., Richard, J., & Stolowy, H. (2008). Towards an understanding of the phases of goodwill accounting in four Western capitalist countries: From stakeholder model to shareholder model. *Accounting, Organizations and Society*, 33(7–8), 718–755.  
<https://doi.org/10.1016/j.aos.2007.07.002>

Elliott, B. (2013). Financial accounting and reporting (Sixteenth edition). Pearson.

Elliott, Barry & Elliott, Jamie. (2012). Financial accounting and reporting (15th ed). Financial Times/Prentice Hall.

Erickson, D., Esplin, A., & Maines, L. A. (2009). One world – One accounting. *Business Horizons*, 52(6), 531–537. <https://doi.org/10.1016/j.bushor.2009.06.006>

FASB information on joint project. (n.d.).  
[http://www.fasb.org/cs/ContentServer?c=FASBContent\\_C&pagename=FASB%2FFASBContent\\_C%2FProjectUpdatePage&cid=900000011090](http://www.fasb.org/cs/ContentServer?c=FASBContent_C&pagename=FASB%2FFASBContent_C%2FProjectUpdatePage&cid=900000011090)

Gray, S.J. (1988). Towards a Theory of Cultural on the Development of Accounting Influence Systems Internationally. *Abacus*, 24(1).  
<https://ezproxy.lib.gla.ac.uk/login?url=https://search.ebscohost.com/login.aspx?direct=true&db=buh&AN=5118719&site=ehost-live>

Grinyer, J. R., Russell, A., & Walker, M. (1990). The rationale for accounting for goodwill. *The British Accounting Review*, 22(3), 223–235.  
[https://doi.org/10.1016/0890-8389\(90\)90004-2](https://doi.org/10.1016/0890-8389(90)90004-2)

Haller, A., & Wehrfritz, M. (2013). The impact of national GAAP and accounting traditions on IFRS policy selection: Evidence from Germany and the UK. *Journal of International Accounting, Auditing and Taxation*, 22(1), 39–56.

<https://doi.org/10.1016/j.intaccaudtax.2013.02.003>

Hellmann, A., Perera, H., & Patel, C. (2010). Contextual issues of the convergence of International Financial Reporting Standards: The case of Germany. *Advances in Accounting*, 26(1), 108–116. <https://doi.org/10.1016/j.adiac.2010.02.002>

Hellmann, A., Perera, H., & Patel, C. (2013). Continental European accounting model and accounting modernization in Germany. *Advances in Accounting*, 29(1), 124–133. <https://doi.org/10.1016/j.adiac.2013.02.002>

Hines, R. D. (1989). Financial Accounting Knowledge, Conceptual Framework Projects and the Social Construction of the Accounting Profession. *Accounting, Auditing & Accountability Journal*, 2(2). <https://doi.org/10.1108/09513578910132268>

IAAER Home. (n.d.). <http://www.iaaer.org/>

IAS Plus — News and resources on IFRS and global financial reporting. (n.d.). <http://www.iasplus.com/en>

IFRS - Business Combinations. (n.d.). <http://www.ifrs.org/Current-Projects/IASB-Projects/Business-Combinations/Pages/Business-Combinations-II.aspx>

IFRS - Joint Arrangements. (n.d.). <http://www.ifrs.org/Current-Projects/IASB-Projects/Joint-Ventures/Pages/Joint-Ventures.aspx>

International Federation of Accountants | Accounting & Auditing Standards | International Accounting | IFAC. (n.d.). <http://www.ifac.org/>

Marshall, Peter. (1997). *How to study & learn: your practical guide to effective study skills: Vol. How to books* (Oxford, England) (2nd ed). How To Books. <http://eleanor.lib.gla.ac.uk/search~S6/r?search=Financial+Accounting+2>

Nobes, C. (2013). The continued survival of international differences under IFRS. *Accounting and Business Research*, 43(2), 83–111. <https://doi.org/10.1080/00014788.2013.770644>

O. Whitfield Broome. (2004). Statement of Cash Flows: Time for Change! *Financial Analysts Journal*, 60(2), 16–22. <http://ezproxy.lib.gla.ac.uk/login?url=http://www.jstor.org/stable/4480552>

The Royal Literary Fund Website. (n.d.). <https://www.rlf.org.uk/fellowshipscheme/writing/essayguide.cfm>

U.S. Securities and Exchange Commission | Homepage. (n.d.). <http://www.sec.gov/>

Weetman, Pauline. (2011). *Financial accounting: an introduction* (5th ed). Financial Times Prentice Hall.

Whittington, G. (2008). Fair Value and the IASB/FASB Conceptual Framework Project: An Alternative View. *Abacus*, 44(2), 139–168.

<https://doi.org/10.1111/j.1467-6281.2008.00255.x>