Title of Article: Concise Guide to Accounting Theory and Standards
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Abstract: There is a growing demand by various users of financial statements and this has posed a lot of challenges for the accountants in financial reporting. This book provides a valuable resource on accounting theory and the various accounting concepts, conventions, methods, bases and policy. The book gives a vivid explanation of accounting standards issued by the International Accounting Standards Board and the Nigerian Accounting Standards Board; and shows the importance for accounting interpretation and reporting. The various stages of development of these standards are carefully explained.