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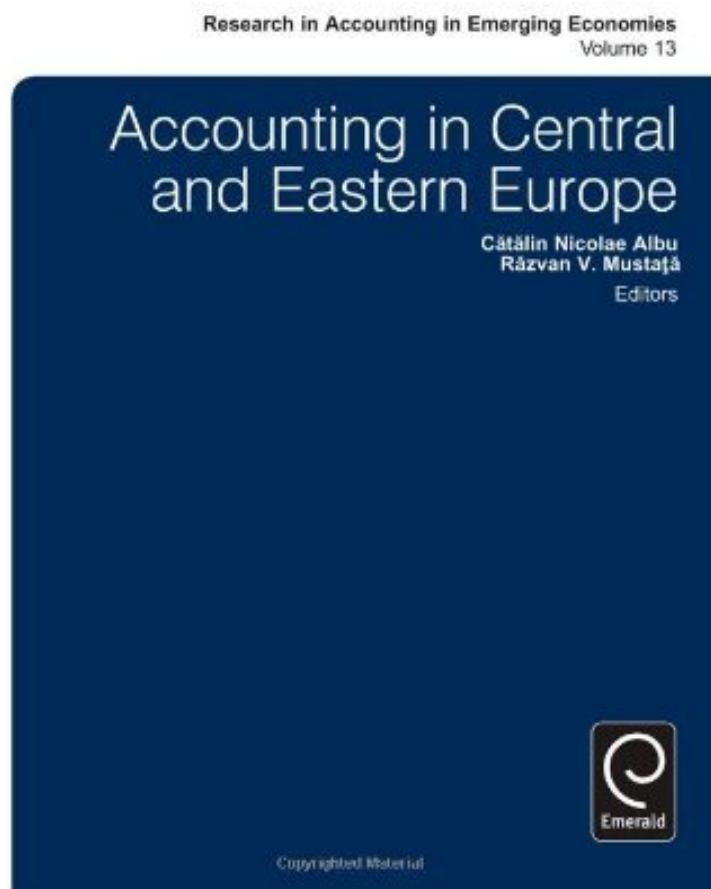
Accounting in Central and Eastern Europe: 13 (Research in Accounting in Emerging Economies)

Catalin Albu


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Countries in Central and Eastern Europe (CEE), most of them former components of the communist bloc, have

suffered diverse influences over time. Historically, the advent of communism in the 1950s has stopped the economic and political development of these countries. Its fall during the late 1980s and early 1990s triggered severe changes in the economic and social environment, with profound consequences on the countries' accounting and business models. The accounting regulatory process of these countries has mostly been a public one, although some countries also involved private sector and professional bodies. With economic and political reforms these countries are now reforming their accounting systems with for example the adoption of International Accounting Standards/International Financial Reporting Standards (IFRS). Additionally, the CEE countries' political will to join the European Union compelled the regulators to ensure a high level of harmonization with the European Directives. This volume present theoretical and empirical papers that will further our understanding of accounting issues in CEE countries.

Scholars of economics in eastern and central Europe describe aspects of current business accounting in six countries of the region. Their topics include the adoption of International Financial Reporting Standards (IFRS) and loss avoidance in Turkey, institutional pressures and the role of the state in designing the financial accounting and reporting model in Estonia, intellectual capital disclosure by Romanian listed companies, evidence from Slovenia of intangible assets and their reporting practices, whether professional accounting qualification matters for providing accounting services, and a case study from Romania of assessing accounting students' academic performance. Distributed in North America by Turpin Distribution. --Annotation copy;2014 Ringgold, Inc., Portland, OR (ProtoView.com)About the AuthorCatalin Albu - The Bucharest Academy of Economic Studies, Romania Razvan Mustapa - Babes-Bolyai University of Cluj-Napoca, Romania