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### DESCRIPTION

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*Accounting Forum* publishes authoritative yet accessible articles which advance our knowledge of theory and practice in all areas of **accounting, business finance** and related subjects. The journal both promotes greater understanding of the role of business in the global environment, and provides a forum for the intellectual exchange of academic research in business fields, particularly in the accounting profession. Covering a range of topical issues in accounting, business finance and related fields, *Accounting Forum's* main areas of interest are: accounting theory; auditing; financial accounting; finance and accounting education; management accounting; small business; social and environmental; and taxation. Of equal interest to practitioners, academics, and students, each issue of the journal includes peer-reviewed articles, notes and comments, and an invaluable book review section.

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### ABSTRACTING AND INDEXING

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### INTRODUCTION

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