BIBLIOGRAPHY

Abdel-khalik, A.R. (1983) Financial Reporting by Private Companies: Analysis and Diagnosis. Stamford, Financial Accounting Standards Board.

Accounting Standards Steering Committee (1975), The Corporate Report: A Discussion Paper, ASSC

American Institute of Certified Public Accountants (1976), Report of the Committee on Generally Accepted Accounting Principles for Smaller and/or Closely Held Businesses, AICPA.

Baskerville, R. and Simpkins, K. (1997), "Framework for Differential Reporting," Chartered Accountants' Journal of New Zealand, July: 14-17

Belkaoui, A.R. (1992). Accounting Theory. 3rd Edition, Academic Press.

Burton, E.J. and Hillison, W. (1979), "Big GAAP/Little GAAP: Is Accounting for Small Business in the Balance?," *American Journal of Small Business*, Volume III, Number 3

Canadian Institute of Chartered Accountants Handbook (2002), Section 1300: Differential Reporting

Carsberg, B.V., Page, M.J., Sindall, A.J. and Waring, I.D. (1985), Small Company Financial Reporting. Prentice Hall International/ICAEW, London

Davies, M., Paterson, R. and Wilson, A. (1997). UK GAAP: Generally Accepted Accounting Practice in the United Kingdom, 5th Edition, Macmillan/Ernst and Young

Edey, H.C. (1997). 'Accounting Standards Board in the British Isles', in Baxter, W.T. and Davidson, S. (eds) *Studies in Accounting*, ICAEW.

Financial Reporting Act 1993, No.106, *The Statutes of New Zealand*. (1993) 4: Wellington, New Zealand.

Haider, S.A. (1997), "Providing Relief to Small and Medium-size Companies from Accounting Standards Overload, Some Issues and Options," *The Bangladesh Accountant*, July-September: 151-156

Hepp, G.W. and McRae, T.W. (1982), Accounting Standards Overload: Relief is Needed. *Journal of Accountancy*, May: 53-62

Holmes, S. and Lambert, C. (1991), *ED48: A Case Study of Retrospective Ratification*. Working paper presented at Queensland University of Technology.

Holmes, S., Kent, P. and Downey, G. (1991), "The Australian Differential Reporting Debate: A Survey of Practitioners." *Accounting and Business Research*, Spring: 125-132

Imail (2002), "Reporting Changes Will Help SMEs Trim Costs, Hong Kong"

Institute of Chartered Accountants of British Columbia (1981), Task Force on Big GAAP/Little GAAP, Report to Council, Submitted 30 July, ICABC.

International Accounting Standards Board (2002), Accounting by Small and Medium Entities and in Emerging Economies. Available from http:///www.iasc.org.uk; Internet; Accessed May 7, 2002)

John, B. and Healeas, S. (2000), Financial Reporting Standard for Smaller Entities: a Fundamental or Cosmetic Change?: The Association of Chartered Certified Accountants

Kent, P. and Munro, L. (1999), Differential Reporting and the Effect on Loan Evaluations: An Experimental Study, May

Koppeschaar, Z. (2002), A Small Step in the Right Direction

Lavigne, A. (1999), "Standard with a Differential," CA Magazine, Toronto, October

Ma, R. (1996), "The Differential Reporting Issue in Australia." Australian Society of Certified Practising Accountants

Malaysian Accounting Standards Board (2000), MASB SOP 1, July

Martin, P. (2002), All Creatures Great and Small

McCahey, J. (1989), "Differential Reporting." Australian Accountant Melbourne, July: 83-87

McCahey, J. and Ramsay, A. (1989), "Differential Reporting: Nature of the Accounting Standards Overload Problem and a Proposal for its Resolution." Australian Accounting Research Foundation Discussion Paper, No.13, Caulfield, Victoria

Mersereau, A. (2002), "Differential Reporting: A Change in Canadian GAAP That Will Be of Interest to Most Canadian Corporations," *CA Magazine*, June/July: 30-32

Nair, R.D. and Rittenberg, L.E. (1983), "Professional Notes: Privately Held Businesses: Is There a Standards Overload?" *Journal of Accountancy*, 155(2), February: 82-96

Nash, A. (1989), "Differential Reporting." *Australian Accountant* Melbourne, November: 44-46

Paterson, R. (2001), "Widening the GAAP." Accountancy, London.

Perks, R. (1993). Accounting and Society, Chapman and Hall

Rainsbury, E. and Campbell, J. (1995), "Differential Reporting." Chartered Accountants' Journal of New Zealand, December: 40-42

Ramsay, A. (1989), Financial Reporting by Privately Owned Companies to the External Users of their Financial Information. Melbourne. Australian Accounting Research Foundation.

Simpkins, K. (1994), "Financial Reporting Act 1993: Key Requirements," *Accountants' Journal*, April: 15-19

South African Institute of Chartered Accountants (SAICA) 2000, "Discussion Paper 16: Limited Purpose Financial Statements,"

Tower, G. and Williams, S.M. (1998), "Differential Reporting in Singapore and Australia: A Small Business Managers' Perspective," *The International Journal of Accounting*, Vol.33, No.2, pp 263-268

UNCTAD (2001), Report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its Eighteenth Session, Geneva

UNCTAD (2002), Report of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting on its Nineteenth Session, Geneva

UNCTAD (2002), Accounting by Small and Medium-Sized Enterprises, Geneva

Walton, P. (1992), "Differential Reporting and the European Community - a Suitable Case for Treatment?," *European Business Journal*: 43-49