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Nota di contenuto	Cover; Contents; Acknowledgements; List of Illustrations; Preface; Chapter 1 - Issues in Financial Reporting; Chapter 2 - An Exploration of the Nature of Accounting 'Theory'; Chapter 3 - Developments in Accounting and Corporate Reporting; Chapter 4 - Financial Reporting: Frameworks Without Foundations?; Chapter 5 - Developments in Auditing and Assurance; Chapter 6 - The Management-Auditor Relationship: Auditing Motivations; Chapter 7 - Communication Through the Audit Report: What Is the Auditor Trying To Say?; Chapter 8 - An Exploration of the Financial Reporting Exceptions Gap Chapter 9 - A Reconfiguration of the External Reporting Conceptual Framework ConundrumChapter 10 - The Elusive Holy Grail; Name Index; Subject Index
Sommario/riassunto	The Internet bubble has collapsed and the largest bankruptcy in US history, Enron, has made the call for greater transparency in financial reporting more important than ever. Andrew Higson draws attention to what is a 'true and fair view' in reporting and critically examines accounting theory and modern practice.

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