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| Nota di contenuto | Introduction / Yasuyuki Fuchita and Robert E. Litan -- Financial gatekeepers in Japan / Yasuyuki Fuchita ; comment by Paul Stevens -- How and why credit rating agencies are not like other gatekeepers / Frank Portnoy ; comment by Justin Pettit -- Maintaining the value and viability of auditors as gatekeepers under SOX : an auditing master proposal / Zoe-Vonna Palmrose ; comment by Peter Wallison -- Analyzing the analysts after the global settlement / Lesli Boni ; comment by George Perry -- Conclusion / John Coffee. |
| Sommario/riassunto | "Looks at the effectiveness and discusses the appropriateness for further refinement of frameworks designed by policymakers to strengthen investor confidence in corporate financial reporting, especially in the United States and Japan"--Provided by publisher. |