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Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	The crisis in corporate disclosure -- What's wrong-and right-with corporate accounting and auditing in the United States -- Fixing corporate disclosure -- Disclosure challenges ahead.
Sommario/riassunto	This text focuses on the disjunction between national systems of corporate disclosure and the global character of capital markets. It offers recommendations for decision-makers on the accounting and reporting reforms necessary to improve disclosure in international equities trading.