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| Nota di contenuto | 1. Auditing: the rise of a profession -- Supplement A. Audit opinions -- 2. Taxes and funding public policy -- 3. Public policy and government accounting -- 4. Markets, madness, and the New Deal -- Supplement B. Scandals and corruption -- 5. Post-World War II business and accounting -- Supplement C. What's so difficult about setting financial accounting standards -- 6. The tech bubble to subprime meltdown -- Supplement D. Information technology -- Conclusions -- Notes -- Bibliography -- Index. |
| Sommario/riassunto | Accounting history continues in Volume II with six chapters, four supplements, plus conclusions. Chapters 1 to 3 of the second volume cover specialty topics, specifically auditing, taxes, and government accounting. Chapters 4 to 6 march along from the New Deal to beyond the mortgage meltdown and Great Recession. Supplements include audit opinions (the audit reports written for the annual financial audits), the scandals and corruption associated with accounting fraud, the formal standard setting process creating generally accepted accounting principles (GAAP), and finally computer technology, a key component of the accounting profession. |