

1. Record Nr.	UNINA9910777998603321
Autore	Garner Don E.
Titolo	Accounting and the global economy after Sarbanes-Oxley / / Don E. Garner, David L. McKee, and Yosra AbuAmara McKee
Pubbl/distr/stampa	London ; ; New York : , : Routledge, , 2015
ISBN	1-317-47782-0 1-315-70676-8 1-317-47783-9 1-282-11933-8 9786612119330 0-7656-2460-5
Descrizione fisica	1 online resource (272 p.)
Altri autori (Persone)	McKeeDavid L McKeeYosra AbuAmara <1948->
Disciplina	657.02/1873
Soggetti	Corporations - Accounting - Standards Corporations - Auditing - Standards International economic relations
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	First published 2008 by M.E. Sharpe.
Nota di bibliografia	Includes bibliographical references (p. 237-248) and index.
Nota di contenuto	Accounting and the Global Economy After Sarbanes-Oxley; Contents; Introduction; Part I The General Frame of Reference; 1 Accounting and Auditing Standards as Operating Parameters in the Global Economy; 2 Overview of Accounting Standards in the Global Economy; 3 The Role of Auditing Standards; 4 Changing Realities in the Sarbanes-Oxley Era; Part II Some Specific Issues Facing Accounting and Auditing Practice; 5 The Harmonization of Auditing Standards; 6 Independence as a Growing Problem for Accounting Firms; 7 The Firms and Locational Adjustments in the Global Financial System 8 The Impact of the Internet and Improving Communications SystemsPart III The Firms in the New Global Environment; 9 Firm Effectiveness in the Face of Emerging Accounting and Auditing Standards; 10 The Firms and the Practical Issues of Adjustment in the Global Economy; References; Index; About the Authors

Sommario/riassunto

This book is essential for students and practitioners in accounting, international business, finance, and economics. In a straightforward and readable style, it focuses on the changing accounting and auditing standards in national and global economies in the post-Enron/Arthur Andersen era.
