

1. Record Nr.	UNINA9910781056703321
Autore	Fortin Henri <1964->
Titolo	Accounting for growth in Latin America and the Caribbean : : improving corporate financial reporting to support regional economic development / / Henri Fortin, Ana Cristina Hirata Barros, Kit Cutler
Pubbl/distr/stampa	Washington, D.C. : , : World Bank, , c2010
ISBN	1-282-46125-7 9786612461255 0-8213-8111-3
Descrizione fisica	xxix, 164 pages : illustrations, maps ; ; 23 cm
Collana	Directions in development. Finance
Altri autori (Persone)	BarrosAna Cristina CutlerKit <1979->
Disciplina	657.098
Soggetti	Accounting - Latin America Accounting - Caribbean Area Corporations - Latin America - Accounting Corporations - Caribbean Area - Accounting Economic development - Latin America Economic development - Caribbean Area
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Contents; Foreword; Preface; Acknowledgments; About the Authors; Abbreviations; Overview; Figures; Chapter 1 Introduction and Background; Tables; Boxes; Chapter 2 National Corporate Financial Reporting Frameworks; Chapter 3 Preserving the Good Name of the Accounting Profession; Chapter 4 The Role of Education Systems; Chapter 5 Adoption of International Accounting and Auditing Standards; Chapter 6 Ensuring Compliance with Accounting and Auditing Standards; Chapter 7 A Roadmap for Reform; Appendixes; References and Other Resources; Glossary; Index
Sommario/riassunto	The importance of moving toward high-quality, global standards of accounting and auditing has never been clearer. In the midst of the global financial and economic crisis, the leaders of the Group of 20 met and issued their "Declaration on Strengthening the Financial System,"

placing significant emphasis on sound accounting and auditing standards as a critical piece of the international financial architecture. Transparent and reliable corporate financial reporting underpins much of the Latin America and Caribbean development agenda, from private-sector-led growth to enhanced financial stability.