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Sommario/riassunto	The recent financial crisis has sparked debates surrounding the nature and role of accounting in informing capital markets and regulatory bodies about the financial performance and position of a firm. These debates have drawn attention to the broader implications of accounting for the economy and society. Accounting and Business Economics brings together leading international scholars to examine the current state of accounting theory and its fundamental connection with the economics and finance of firms, viewing the business entity from not only accounting, but also national, economic, social, political, juridical, anthropological, and moral points of view.