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| Nota di contenuto | Introduction -- 1. Accounting scandals, a historical perspective -- 2. Business and scandals before the Securities and Exchange Commission -- 3. Great Depression and reforms -- 4. War and post-World War II business and corruption -- 5. Tech bubble, bust, and bankruptcies -- 6. Subprime meltdown and beyond -- 7. The future of fraud and scandals -- Timeline -- Notes -- Bibliography -- Index. |
| Sommario/riassunto | Scandals relating to manipulation and fraud have dominated much of the history of business and the accounting profession in America since its founding. Crooks, corruption, scandals, and panics have been regular features of the business landscape ever since, with regulations and the expansion of financial disclosure, auditing, and regulatory agencies following major debacles. Prior to the creation of the Securities and Exchange Commission (SEC) in the 1930s and the development of generally accepted accounting principles (GAAP), few accounting rules existed and it is difficult to identify "accounting" scandals. Consequently, the primary focus is the post-World War II period, when accounting manipulation and fraud can be identified based on specific accounting violations. The importance of this topic is demonstrated by the major accounting and finance scandals of the 21st century, some of the most destructive in our history. |