

1. Record Nr.	UNINA9910790551303321
Autore	Rayman R. A.
Titolo	Accounting standards : true or false? // R.A. Rayman
Pubbl/distr/stampa	Abingdon, Oxon : , : Routledge, , 2006
ISBN	0-415-37781-1 1-134-18357-7 0-203-97017-9 1-134-18358-5
Edizione	[First edition.]
Descrizione fisica	1 online resource (241 p.)
Disciplina	657/.02/18
Soggetti	Accounting - Standards Financial statements
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	part I. The noble art of counting beans -- part II. The measurement of income and value -- part III. A theoretical blind alley -- part IV. Back to basics -- part V. The segregation of funds and value -- part VI. Truth in accounting.
Sommario/riassunto	<P>Following a spate of high-profile financial scandals (including Enron, WorldCom, and Parmalat), the quality of financial information has come under increasing scrutiny. Many of the accounting standards being imposed on the profession by regulators and standard-setting bodies are now attracting criticism from the business community and the accountancy profession itself.</P><P></P><P>In this book, Anthony Rayman traces a fundamental flaw in the conventional academic wisdom back to the nineteenth century, and proposes an alternative conceptual framework. He argues that effective corporate gove