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Sommario/riassunto

A detailed and scholarly historical study of the International Accounting Standards Committee (IASC), which prepared the way for the International Accounting Standards Board (IASB). The IASB holds the dominant influence over the financial reporting of thousands of listed companies in the European Union as well as in many other countries. - ;Standardization and harmonization of accounting practices is a fundamental element of a global business environment. Achieving this is a complex process that involves technical and political negotiation. The International Accounting Standards Committee (IAS