

1. Record Nr.	UNINA9910812470903321
Titolo	Following the money [[electronic resource]] : the Enron failure and the state of corporate disclosure / / George Benston ... [et al.]
Pubbl/distr/stampa	Washington, D.C., : AEI-Brookings Joint Center for Regulatory Studies, c2003
ISBN	1-280-81269-9 9786610812691 0-8157-0891-2
Edizione	[1st ed.]
Descrizione fisica	1 online resource (140 p.)
Altri autori (Persone)	BenstonGeorge J
Disciplina	657.3 657/.95/0973
Soggetti	Disclosure in accounting - United States Corporations - United States - Accounting Corporations - United States - Auditing Accounting - Standards - United States Financial statements - United States Capital market - United States
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	The crisis in corporate disclosure -- What's wrong-and right-with corporate accounting and auditing in the United States -- Fixing corporate disclosure -- Disclosure challenges ahead.
Sommario/riassunto	This text focuses on the disjunction between national systems of corporate disclosure and the global character of capital markets. It offers recommendations for decision-makers on the accounting and reporting reforms necessary to improve disclosure in international equities trading.