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Nota di contenuto	Prelims -- Internal control material weakness and real earnings management -- Can gown help town? exploring the gap between accounting practice and academia and providing a theory for why it exists -- An examination of the perceptions of auditors and chief financial officers of the proposed auditing standard involving other information in audit reports -- The myth of tax evasion in South Asia: the case of a lower-middle income economy -- Institutional pillars and contextualizing public interest in the accounting profession -- "How safe is safe enough?" using Beck's risk society constructs to facilitate changes to unsustainable notions of accountability -- List of reviewers.
Sommario/riassunto	Continuing the search for greater reflectivity regarding accounting's role in society, this volume identifies the many ways accounting contributes to knowledge creation and the consequences in socio-economic realms. Accounting practice has always been concerned with fraud, legitimacy and trust. One might speculate an essential premise behind the audit of publicly held corporations is potential management deception, and thus a raison d'etre for accounting and accountability. In this volume researchers, exploring themes of deception: examine financial statement manipulation in the decade after Sarbanes-Oxley (SOX), consider internal control impacts on earnings management, deliberate on the usefulness of audit opinions, and contemplate tax

evasion practices and their antecedents. In contextualizing the public interest these researchers contemplate cultural distinctions, conflicts of interest, regulation, and the dynamic interfaces and divides between practitioners and academics. Envisioning the facilitation of overall enhancement of the broad community, recommendations for increasing the quality of communication between scholars and professionals is deliberated. Contributing as well to the undeniable concern for broad environmental degradation, the role of the discipline in maintaining the status quo is challenged. Rather, accounting's characterization of accountability should include attributes of socio-environmental destruction: complexity, uncertainty and diffused responsibility. These emergent accounts would inform the journey of constructing more representative accounts of technological degradation. Such imaginative emancipatory accounting would enhance decision- making, develop social well-being, and unfold new forms of knowledge and possibilities.
