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Note generali Includes a series of studies of accounting scandals from 14 different countries.

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Nota di contenuto Creative Accounting, Fraud and International Accounting Scandals; Contents; List of Contributors; Preface; Acknowledgements; PART A; 1 Introduction - Setting the Scene; 1.1 Introduction; 1.2 Exploring the Terms; 1.2.1 Creative Accounting; 1.2.2 Fraud; 1.2.3 Other Terms; 1.3 Structure of the Book; 1.3.1 Increase Income; 1.3.2 Decrease Expenses; 1.3.3 Increase Assets; 1.3.4 Decrease Liabilities; 1.4 Conclusion; 2 The Creative Accounting and Fraud Environment; 2.1 Introduction; 2.2 The Main Actors; 2.2.1 Managers; 2.2.2 Investment Analysts; 2.2.3 Regulators; 2.2.4 Auditors; 2.2.5 Shareholders
2.2.6 Merchant Banks2.2.7 Other Users; 2.2.8 Legal Authorities; 2.3 Effective Corporate Governance; 2.3.1 Effective Internal Controls; 2.3.2

Sommario/riassunto	Business scandals are always with us from the South Sea Bubble to Enron and Parmalat. As accounting forms a central element of any business success or failure, the role of accounting is crucial in understanding business scandals. This book aims to explore the role of accounting, particularly creative accounting and fraud, in business scandals. The book is divided into three parts. In Part A the background and context of creative accounting and fraud is explored. Part B looks at a series of international accounting scandals and Part C draws some themes and implications from the country studi