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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