



A Global History of Accounting, Financial Reporting and Public Policy: Americas (Studies in the Development of Accounting Thought)

By Gary Previts



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This is the second in a four volume set which addresses Global Accounting History developments, focusing upon financial reporting, and related institutional aspects of disclosures for accountability and decision making purposes. This volume addresses five countries of the Americas, Argentina, Brazil, Canada, Mexico and the United States of America. Chapters are authored by specialists knowledgeable about each of the subject countries.

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Editorial Review

Review

This volume explores accounting history, mostly from the mid-nineteenth century onwards, with chapters devoted to Argentina, Brazil, Mexico, Canada and the United States. Brief sections cover practices during colonization, and speculate as to practices before European contact. Key philosophical debates are considered along with their eventual expression in governmental codes. Recent developments such as the 2002 Sarbanes-Oxley Act in the US and the subsequent creation of the Public Company Accounting Oversight Board (PCAOB) are also discussed. Distributed in North America by Turpin Distribution. -- Annotation Â©2011 Book News Inc. Portland, OR

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