

MIKE BREWSTER



UNACCOUNTABLE

HOW THE
ACCOUNTING
PROFESSION
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Unaccountable How The Accounting Profession Forfeited A Public Trust

Judd E. Hollander



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Unaccountable Mike Brewster, 2003-10-07 Dieses Buch befasst sich mit einem topaktuellen und gleichzeitig umstrittenen Thema die Praktiken von Wirtschaftsprüfungsgesellschaften und der Ruf nach umfassenden Reformen Die ganze Brisanz dieses Themas wird am Beispiel des Prozesses gegen Arthur Anderson im Fall Enron nur zu deutlich und die Situation für Wirtschaftsprüfer und ihre Klienten wird zunehmend brenzlicher Anhand von Interviews mit über 100 Hauptakteuren der Prüfungsbranche geht Autor Mike Brewster auf wichtige Gesprächsrunden und Ereignisse ein die die Weiterentwicklung der Rolle des Wirtschaftsprüfers weg von der reinen Prüfungspraxis und hin zu Consulting und Researchaktivitäten bis zu Anlagetipps deutlich belegen *Unaccountable* zeichnet die faszinierende Verwandlung des Wirtschaftsprüfers nach der einst als unabhängige Stimme im Auftrag der Aktionäre handelte und sich mittlerweile in einen Finanzberater für seine Unternehmensklientel verwandelt hat Mike Brewster hat Kontakt zu einigen der stärksten Befürworter von Reformen sowie zu Brancheninsidern wie z.B. Arthur Levitt Harvey Pitt Sandy Weill und den Vertretern der Großen 5 Wirtschaftsprüfungsunternehmen in den USA Er stellt unbequeme Fragen und enthält dabei den großen Einflussbereich von Prüfern in Vorstandsetage Wirtschaft und Politik Denn Prüfer gehen heute lieber ihren Consultingaktivitäten nach als der Rechnungsprüfung und die Großen 5 sind mehr damit beschäftigt Prozesse zu führen als an der Verbesserung ihrer Prüfungen zu arbeiten *Unaccountable* Dieses Buch diskutiert die wirklich wichtigen Themen beschreibt Möglichkeiten der Reform und erörtert die Auswirkungen die diese auf Investoren und die Öffentlichkeit haben werden Research on Professional Responsibility and Ethics in Accounting Cynthia Jeffrey, 2013-09-30 Volume 17 of the series contains research and case studies which examine the professional responsibilities of accountants and how they deal with the ethical issues they face The crucial and timely topics include professionalism social responsibility corporate responsibility ethical judgments and accountability

Statutory Auditors' Independence in Protecting Stakeholders' Interest Mitrendu Narayan Roy, Siddhartha Sankar Saha, 2018-07-20 Corporate failures and accounting scandals have shaken the foundations of investors confidence in the transparency integrity and accountability of corporations and financial markets There have also been public disquiet about the role of professional auditors and audit firms who had been associated with these corporate scandals Written from a global perspective the book assists in understanding the gravity of independent attitude of statutory auditors in protecting stakeholders interest and examines the effectiveness of the existing standards and other legal and regulatory requirements in enforcing statutory auditors independent engagement It then suggests modifications in those regulations The study has been made through seven chapters in order to address empirically statutory auditors independence in protecting stakeholders interest Primary audiences of the book are researchers in finance and control students and professionals in the field of accounting and auditing *Quality Control Procedure for Statutory Financial Audit* Siddhartha Sankar Saha, Mitrendu Narayan Roy, 2017-07-13 This new work takes a comprehensive look at the quality control framework for statutory financial

audit Saha and Roy focus on identifying the different factors governing quality of audit and establish a comprehensive framework for quality control

Issues in Entrepreneurship & Small Business Management SAGE Business Researcher,2017-03-31 How different is the sharing economy from the traditional economy What can entrepreneurs learn from failure Can start ups change the world SAGE Business Researcher s Issues in Entrepreneurship offers an in depth and nuanced look at a wide range of today s latest issues and controversies in entrepreneurship This new collection of timely readings delves into current topics such as learning from failure social entrepreneurship flat management crowdfunding and more Written with the rigor and immediacy of the best explanatory journalism each issue provides deep balanced and authoritative coverage on the selected topic and key research pointing students to reliable resources for further inquiry These articles are perfect for outside reading assignments or in class debates for any introductory entrepreneurship course

Called to Account Paul M. Clikeman,2019-06-06 Called to Account traces the evolution of the global public accounting profession through a series of scandals leading to voluntary or mandated reforms Ever entertaining and educational the book describes 16 of the most audacious accounting frauds of the last 80 years and identifies the accounting standards and legislation adopted as a direct consequence of each scandal This third edition offers expanded coverage of the Global Financial Crisis and international auditing While retaining favorite chapters exposing the schemes of Crazy Eddie Antar Chainsaw Al Dunlap and Barry the Boy Wonder Minkow new chapters describe the accounting problems at Lehman Brothers Colonial Bank and Olympus Students will learn that financial fraud is a global problem and that accounting reform is heavily influenced by politics With discussion questions and a chart mapping each chapter to topics covered in popular auditing textbooks Called to Account is the ideal companion for classes in auditing fraud examination advanced accounting or professional responsibilities

Digital Technology and Democratic Theory Lucy Bernholz,Hélène Landemore,Rob Reich,2021-02-17 One of the most far reaching transformations in our era is the wave of digital technologies rolling over and upending nearly every aspect of life Work and leisure family and friendship community and citizenship have all been modified by now ubiquitous digital tools and platforms Digital Technology and Democratic Theory looks closely at one significant facet of our rapidly evolving digital lives how technology is radically changing our lives as citizens and participants in democratic governments To understand these transformations this book brings together contributions by scholars from multiple disciplines to wrestle with the question of how digital technologies shape reshape and affect fundamental questions about democracy and democratic theory As expectations have whiplashed from Twitter optimism in the wake of the Arab Spring to Facebook pessimism in the wake of the 2016 US election the time is ripe for a more sober and long term assessment How should we take stock of digital technologies and their promise and peril for reshaping democratic societies and institutions To answer this volume broaches the most pressing technological changes and issues facing democracy as a philosophy and an institution

The Sarbanes-Oxley Act of 2002: Analysis & articles ,2004 **Journal of Forensic Accounting**

,2005 *Hidden Financial Risk* J. Edward Ketz,2003-07-25 An insider's guide to understanding and eliminating accounting fraud How do these high profile accounting scandals occur and what could have been done to prevent them Hidden Financial Risk fills that void by examining methods for off balance sheet accounting with a particular emphasis on special purpose entities SPE the accounting ruse of choice at Enron and other beleaguered companies J Edward Ketz identifies the incentives for managers to deceive investors and creditors about financial risk and also shows investors how to protect their investments in a world filled with accounting and auditing frauds J Edward Ketz PhD State College PA is MBA Faculty Director and Associate Professor of Accounting at Penn State's Smeal College of Business He has been cited in the press nearly 300 times since Enron's bankruptcy including The New York Times The Wall Street Journal and The Washington Post He has a regular column in Accounting Today

Understanding Archives & Manuscripts James M. O'Toole,Richard J. Cox,2006 This volume introduces students and beginning practitioners to the fundamentals of working with and preserving archival records and manuscripts Sample topics include the history of the archives profession the organization of archival records and the values that inform practice A new chapter on contemporary challenges in the archival world has been added for the second edition and the bibliographic essay has been updated

Careers in Accounting, 2005 Edition WetFeet.com (Firm),WetFeet,2004-10 Despite the recent scandals now is not a bad time to be looking for work in accounting Clients need accountants in bad times and good and accounting provides an excellent grounding in business fundamentals This WetFeet Insider Guide explores the ins and outs of working in accounting from the Big Four firms to smaller regional accountancies to in house accountants

Corporate Corruption Susan Hunnicutt,2007 Corporate corruption is an ever present ever evolving subject This collection of essays allows readers to read both sides of each related topic Students will analyze the impact of the Enron trial how the media portrays corruption whether legislation is effective to keep big business in check and the impact of high CEO pay and rewards

Corporate Practice Series ,2003 Work and Integrity William M. Sullivan,2005 Work and integrity draws on the Carnegie Foundation for the Advancement of Teaching's Preparation for the Professions Program a comparative study of professional education in medicine nursing law engineering and the preparation of the clergy Page iii

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Selected New Books New Jersey State Library,2003-06

Sustainable Leadership Andy Hargreaves,Dean Fink,2006 One of the most important and neglected aspects of leadership is leadership succession In this text the authors examine what we know about making leadership last

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