



The Unaccountable & Ungovernable Corporation: Companies' use-by-dates close in

Frank Clarke, Graeme Dean, Matthew Egan

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The Corporation is a major vehicle of business activity worldwide. It incurs social costs and generates benefits that continually change - hence, whether it still provides a net benefit to society is contestable. Evidence-based observations of the last decade of corporate sagas and the role of accounting and auditing, suggests a serious rethink is needed about how commerce is pursued and, in particular, whether the current corporate form has passed its use-by-date.

The authors of this new book - including internationally renowned accounting scholars - argue that the two major governance tools of accounting and auditing require major makeovers. Beginning by analyzing the global sweep of deregulation that corporations experienced since 2000, the authors go on to discuss the various scandals and crises that characterized the subsequent period, culminating in yet more calls for further deregulation. Having thoroughly assessed the status quo, they provide a series of urgent recommendations for reforms designed to bring the corporation back to the real world and restore its purpose.

This book will be of great interest to students and academics across accounting, business, law and finance, especially more advanced students at undergraduate and postgraduate level.

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