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Global Governance in Accounting

Rebalancing Public Power and Private Commitment

Jochen Zimmermann , Jörg R. Werner , Philipp B. Volmer

Series: Transformations of the State

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Privatization and international convergence seem obvious developments in the business world. But how true is this observation? This book takes a look at the world of accounting and finds that the story is much more intricate. The state does not really disappear: it transforms its role by involving private actors, by reaching out into the international arena, or by setting up new institutions that counteract privatization and internationalization.

This book compares the accounting regulations in Germany, the UK and the US to provide evidence that privatization and convergence must be used with caution, at least in the world of accounting.

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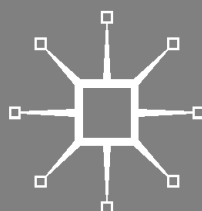
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