



Auditing, Trust and Governance: Developing Regulation in Europe

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The reputation of corporate reporting has been in crisis. Trust in the process of financial accounting and auditing has been undermined by a series of high profile scandals involving major corporations, including Enron, Parmalat, Ahold, and Worldcom. In response, regulators and practitioners world-wide have put forward a series of initiatives to repair the damage and restore faith in corporate governance.

In this important book, the European Auditing Research Network analyzes how that response has developed in Europe, with particular emphasis on the field of auditing. Leading international academics review how regulation has been revised in specific European countries to help restore confidence in the contribution of auditing to corporate governance. Various themes are explored, including the growing trend of internationalization in regulation, ethics and auditing, professional liability, and professional education.

Auditing, Trust and Governance is an invaluable volume for students, researchers and professionals working in the fields of auditing, accountancy and corporate governance, and provides a useful basis for further research on the effects of the increased regulation.



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