



# Accounting Profession Major Issues Progress And Concerns

**Léo Pomar**



## **Accounting Profession Major Issues Progress And Concerns:**

**The Accounting Profession** États-Unis. General Accounting Office,1996 *The Accounting Profession* United States. General Accounting Office,1996 Public confidence in the fairness of financial reporting is critical to the effective functioning of the securities markets Federal securities laws require public companies to disclose information that accurately describes the financial condition of a company These laws also require that financial statements filed with the Securities and Exchange Commission SEC by public companies be audited by independent public accountants During the past 20 years costly well publicized and unexpected business failures such as the savings and loan crisis and the resulting government bailouts have raised questions about what the public expects from an independent audit of public companies and how well the audit function meets those expectations More recently the globalization of business the increasing complexities of business transactions and advances in information technology have challenged the relevance and usefulness of traditional financial reporting and the auditor s role in serving the public interest These issues along with major litigation involving independent auditors prompted many studies of financial reporting and auditing during the past two decades resulting in hundreds of recommendations to the accounting profession This report 1 identifies recommendations made from 1972 through 1995 and actions taken to strengthen accounting and auditing standards and the performance of independent audits of publicly owned companies required by federal securities laws and 2 identifies unresolved issues and determines their impact on the performance of independent auditors the setting of effective accounting and auditing standards and the scope of business reporting and audit services GAO found that although the accounting profession has made changes to improve financial reporting and auditing of public companies several major issues remain unresolved These issues include auditor independence auditor responsibility for detecting fraud and reporting on internal controls public participation in standard setting the timeliness and relevance of accounting standards and maintaining the independence of the Financial Accounting Standards Board The appendices to this report can be found in GAO AIMD 96 98A **The Accounting Profession** Donald H. Chapin,Robert W. Gramling,1996-12 Concerns the status of recommendations made to the accounting profession over the past two decades by major study groups Identifies 1 recommendations made from 1972 95 to improve accounting auditing standards the performance of independent audits under the federal securities laws the actions taken on those recommendations 2 any unresolved issues to determine their impact on the performance of independent audits effective accounting auditing standards setting efforts to expand the scope of business reporting audit services **Aimd-96-98 the Accounting Profession** United States Accounting Office (GAO),2018-01-30 AIMD 96 98 The Accounting Profession Major Issues Progress and Concerns **The Accounting Profession** Donald H. Chapin,Robert W. Gramling,1996-12 Contains the individual recommendations made by the major study groups affecting the accounting profession from 1972 95 a list of experts on the subject of accounting copies of written comments received from the AICPA FASB the SEC on a draft of this

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## **Accounting Profession Major Issues Progress And Concerns** Book Review: Unveiling the Power of Words

In a global driven by information and connectivity, the ability of words has become more evident than ever. They have the capacity to inspire, provoke, and ignite change. Such could be the essence of the book **Accounting Profession Major Issues Progress And Concerns**, a literary masterpiece that delves deep into the significance of words and their impact on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book's key themes, examine its writing style, and analyze its overall effect on readers.

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