



More Accounting Changes: Financial Reporting through the Age of Crisis and Globalization

Robert Herz

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This volume, *More Accounting Changes*, is a revised and updated edition of Herz's earlier work, reflecting: developments in financial reporting (including those relating to international convergence of accounting standards); global developments regarding the use of International Financial Reporting Standards; current efforts at disclosure modernization and simplification by the SEC and FASB; a discussion of whether the U.S. is falling behind in corporate reporting ; the rise of 'Integrated Reporting'; the work of the Sustainability Accounting Standards Board (chaired by Michael Bloomberg); and recent regulatory developments emanating from the financial crisis and their interrelationship with financial reporting.

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