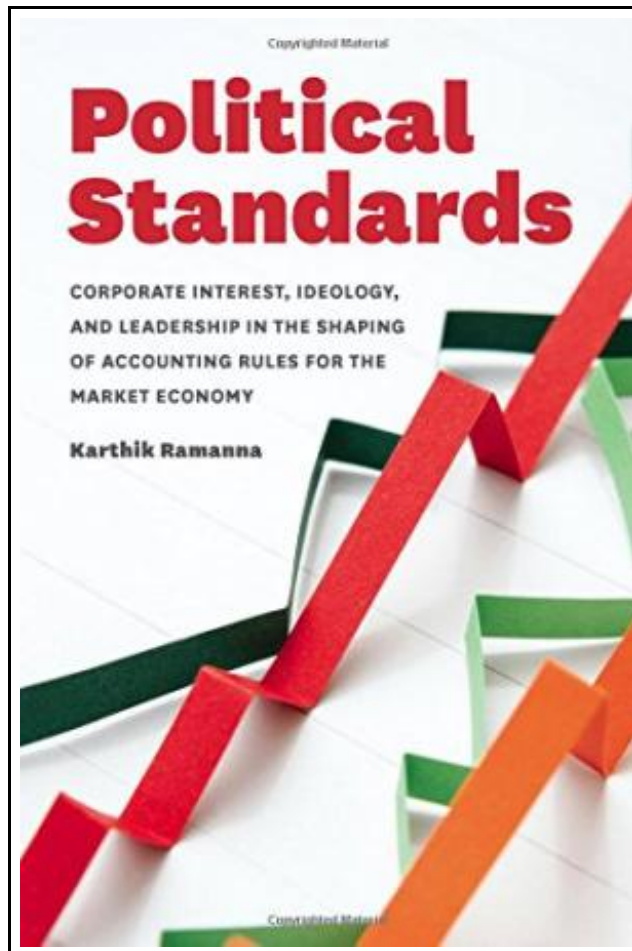


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The University of Chicago Press. Hardback. Book Condition: new. BRAND NEW, Political Standards: Corporate Interest,Ideology and Leadership in the Shaping of Accounting Rules for the Market Economy, Karthik Ramanna, Prudent, verifiable, and timely corporate accounting is a bedrock of our modern capitalist system. In recent years, however, the rules that govern corporate accounting have been subtly changed in ways that compromise these core principles, to the detriment of the economy at large. These changes have been driven by the private agendas of certain corporate special interests, aided selectively-and sometimes unwittingly-by arguments from business academia With Political Standards, Karthik Ramanna develops the notion of "thin political markets" to describe a key problem facing technical rulemaking in corporate accounting and beyond. When standard-setting boards attempt to regulate the accounting practices of corporations, they must draw on a small pool of qualified experts-but those experts almost always have strong commercial interests in the outcome. Meanwhile, standard-setting rarely enjoys much attention from the general public. This absence of accountability, Ramanna argues, allows corporate managers to game the system. In the profit-maximization framework of modern capitalism, the only practicable solution is to reframe managerial norms when participating in thin political markets. Political Standards will be an essential resource for understanding how the rules of the game are set, whom they inevitably favor, and how the process can be changed for a better capitalism.



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