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Accounting for Legitimacy. Interview by Roberta Holland. Certain critical accounting rules are being subtly shaped to reflect the interests of small groups of informed corporate experts, according to a new book by Harvard Business School accounting and corporate accountability expert Karthik Ramanna. Those shifting the rules often see their actions as being within the legitimate purview of corporate profit seeking.

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Mission Statement The mission of the Impact-Weighted Accounts Project is to drive the creation of financial accounts that reflect a company 's financial, social, and environmental performance. Our ambition is to create accounting statements that transparently capture external impacts in a way that drives investor and managerial decision making.

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Harvard Business School Accounting & Management Unit Working Paper No. 19-065 45 Pages Posted: 8 Jan 2019 Last revised: 9 Jan 2019 See all articles by Ioannis Ioannou

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Accounting Forum 34(3-4):153 – 68. Thomas, Andrew and Ward, Anne Marie. 2012. Introduction to Financial Accounting . 7th ed. London: McGraw-Hill Higher Education.

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