

## NOTE ON SOURCES

News, information, scholarship and research all now being located online, materials quoted or referenced here are — with very few exceptions — from publicly available and readily accessible sources.

For simplicity:

- Information on the Big Four and the other accounting firms is found on their global and country-level web sites. Information on their clients, the large global companies, is likewise for the most part on the respective web sites.
- Materials originating with the regulatory and oversight agencies and the professional standard-setters are found on their web sites, referenced here where helpful to the way they organize — releases and proposals, enforcement orders, speeches and meeting presentations, etc.
- News reports are identified by dates, and are mainly found on the web sites of the general or business media sources — the *Financial Times*, the *New York Times*, *Reuters*, *Bloomberg* — identifying by name the more specialized local or industry sources such as the newsletters, journals and blogs covering the accounting profession.

- Materials from academic journals and consultancy papers are shown by issuer, title and date.

I have tried to avoid citations involving paywalls or subscription requirements, which may however be affected by the passage of time or changed policies of the publications involved.