

Barely a day goes by where calls for reform in accounting regulation do not feature in the headlines. Whether it is calls for tighter controls over conflicts of interests, ethical behaviour, or changes to market structures to enhance competitiveness, taken together all these debates seem to signal a determination to tackle deep-rooted problems in the accounting profession. Yet, however valuable these calls are, the potential solutions to the diagnosed problems are likely to disappoint. Since regulating accounting is about regulating a distinct 'wicked issue', simple solutions won't do.

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