

The Firm as an Entity

Implications for Economics, Accounting and the Law

Edited by Yuri Biondi, Arnaldo Canziani and Thierry Kirat

The recent crises in corporate governance and disclosure have highlighted the deficiencies and shortcomings of received approaches to the theory of the firm—the managerial and enforcement recommendations they advocate imply poor policy and sometimes huge economic and societal losses. This suggests the need for a new synthesis.

Through new essays and valuable reprints, a host of eminent international contributors seek to provide new insights into the theory of the firm, utilising an interdisciplinary approach that integrates law and economics with accounting. This new perspective links the three disciplines through the synthetic notion of the firm as an entity, and wishes to create a deeper understanding of the organisational and institutional dimensions of the firm.

The Firm as an Entity will provide the reader with (i) general essays, that pay attention to these insightful lessons from the past that presently are at least partly neglected; (ii) specific essays, that contribute to the enhancement of the interdisciplinary perspective by exploring its consequences and implications for accounting, ontology, law and economics, business finance, and the governance of the firm as an enterprise entity; and (iii) reprints of often rare or neglected essays, by H. Simon, M. Shubik, R. Coase, A.A. Berle Jr., R.N. Anthony and J.H. Stauss, that allows the reader to rediscover the work of previous authors, issues and ideas, and that will prove to be fundamental to enhance the interdisciplinary approach offered by the collection.

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