



Information Asymmetry, Volume 13: A Unifying Concept for Financial & Managerial Accounting Theories (Studies in Managerial and Financial Accounting)

Anthony J., II Cataldo

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This monograph seeks to provide a theoretical foundation and linkage between financial and managerial accounting. Just as the lines between the CPA-auditor or the financial analyst and consultants, underwriters, and management have been blurred through the Enron audit failure, so, too, will the lines between research streams relating to management (management accounting) and external parties (financial accounting) be less easily drawn. After providing the theoretical foundation for information asymmetry in the first three sections, emphasis shifts to case studies. Section four focuses on case studies and issues relating to the transmission of symmetric and asymmetric information on the Internet.

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