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<https://economia.icaew.com/>. © ICAEW 2018.

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¹² Something's Gotta Give is a 2003 American romantic comedy film written, starring Jack Nicholson and Diane Keaton as a successful 60-something and 50-something, who find love for each other in later life, despite being complete opposites. See:

[https://en.wikipedia.org/wiki/Something%27s_Gotta_Give_\(film\)](https://en.wikipedia.org/wiki/Something%27s_Gotta_Give_(film))

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¹⁶ Letter from KPMG to the Chairs, 2 February 2018. This was in connection with: House of Commons. *Business, Energy and Industrial Strategy and Work and Pensions Committees*.

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Also see the new recommendation for going concern (consultation document):

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This page leads to a number of relevant documents:

'The UK Corporate Governance Code, July 2018'

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<https://www.frc.org.uk/getattachment/88bd8c45-50ea-4841-95b0-d2f4f48069a2/2018-UK-Corporate-Governance-Code-FINAL.pdf>

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¹⁹ Including several Ph.D. theses (to remain anonymous) and interviews.

²⁰ Much of this material is confidential or awaiting publication. One influential thesis was: '*The factors affecting the auditor selection decisions of FTSE 350 companies in competitive tenders*'. PhD thesis by Philp Drew, 2015. School of management, Cranfield University