

(Andersen) came to check these books. And of course they "didn't see" any frauds.

Enron was also successfully lobbying its interests in the Senate. The whole American law system worked for it. The *Wall Street Journal* stated that about 57 % of the U.S. companies created false financial statements. These are Microsoft, Xerox, United American Airlines and many others.

Real reforms are needed to restore investors' confidence. The reform leads away from the U.S. GAAP towards the International Accounting Standards. G. Bush outlined the plan that is supposed to improve corporate responsibility and help protect America's shareholders. The plan includes the following core principles:

1. Providing better information to investors in "plain English".
2. Making corporate officers more accountable. Reforms should make boards of directors act only in the interest of shareholders.
3. Developing a stronger, more independent audit system. Audit companies don't have the right to provide non-audit services to their clients. They only can audit the books of a particular client for a fixed period of time, e.g. three to five years.

In today's complex business environment accounting is viewed not as a supplement to business, but rather as an essential engine. Engines aren't the same, but the same is the rule that a business run with character and integrity will receive rewards from the market.

Начало XXI в. ознаменовалось переосмыслением мировых стандартов бухгалтерского учета и отчетности. Крах ряда преуспевающих корпораций заставил правительство США провести серьезные реформы, направленные на совершенствование бухгалтерского учета, аудита и практики управления корпорациями в целом.

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THE PROBLEM OF HEALTHY WEIGHT НОРМАЛЬНЫЙ ВЕС — ПРОБЛЕМА

Is our willpower powerful enough to overcome all the tempting food available to us, from Big Macs to giant Snickers bars to all-you-can-eat buffets? Several national diet researchers who are studying the issue say our willpower doesn't stand a chance unless the nation's food-laden environment changes first. It's very hard, says Marion Nestle, professor and chair of the department of nutrition and food studies at New York University. "We are so programmed to eat everything in front of us. Eating is fun, and not eating is not fun." Food is available almost everywhere and affordable to most people. Food companies compete fiercely for consumer dollars, spending \$30 billion annually on marketing and advertising campaigns trying to convince people to eat more of their

products and to eat their product over another product. "They want people to eat when they're not hungry and keep eating when they're full," she says. One way they do that: Large portions. Something is happening because the whole country is packing on pounds. About 61 % of Americans, or 127 million people, weigh too much, according to the latest government statistics. And 26 %, or 54 million are obese — that is, 30 or more pounds over a healthy weight. That's up from 15 % in the late 1970s. Weighing too much contributes to heart disease, diabetes, arthritis and other ailments, and the U.S. Surgeon General David Satcher recently issued a call to action to put the brakes on the epidemic of overweight and obesity in this country.

Experts say some people have to struggle more to control their weight than others. There are some people who don't have to worry about their weight at all because they seem genetically protected from gaining too much, says James Hill, an obesity researcher at the University of Colorado Health Sciences Center in Denver. And there is a small group of people who are going to be obese no matter what they do. But the vast majority fall somewhere in between. Whether they can maintain a healthy body weight largely depends on how much effort they are willing to put into it, he says. Genes affect how the body is going to relate to the environment, and because obesity is on the rise, experts believe the current environment makes it very difficult to resist gaining weight. "There are so many pressures on people to be thin and physically fit that if willpower was enough, we'd have the weight problem solved," says Kelly Brownell, a psychologist and director of the Yale University Center for Eating and Weight Disorders. "But until the environment changes, it will be impossible to reverse the increasing prevalence of obesity." Robert Jeffery, a professor of epidemiology at the University of Minnesota, believes the food temptations are so pervasive that if you took away people's bathroom scales and dressed them in loose-fitting clothing so they couldn't see or feel the changes in their body weight as easily, they'd gain weight spontaneously. "It's a myth that you can control your weight without paying attention to it. It is possible to maintain a healthy weight. Some people do it.

Достаточно ли у вас силы воли, чтобы отказаться от аппетитных Биг Маков и Сникерсов? Марлон Нестле говорит, что мы запрограммированы так, что не можем отказаться от той еды, которую видим перед собой. Вкусную, но не всегда полезную пищу, мы можем приобрести практически везде. Компании тратят миллионы долларов на маркетинговую и рекламную политику, пытаются тем самым убедить людей кушать именно их продукцию. Они добиваются того, чтобы люди кушали даже тогда, когда они не голодны. Один из способов — большие порции. 61 % американцев страдают от избытка веса и около 26 % весят на 30 фунтов больше нормы. Излишек веса плохо влияет на наше здоровье: вызывает диабет, проблемы с сердцем и не очень хорошее самочувствие.

Есть немного людей, конституция которых позволяет им кушать что угодно и сколько угодно. Остальным специалисты советуют бороться со своими желаниями во имя своего же здоровья.