The purposes of disclosure include to assist creditors in risk assessment, to assist shareholders and others make appropriate resource allocations and hold management to account, and to facilitate the operation of capital markets. Most disclosure comes in the form of accounts and reports focusing on the financial position and the activities of the company, but mandated disclosure can extend in all directions to include health and safety issues, political donations, environmental concerns, and general corporate social responsibility. The chapter discusses: the statutory provisions governing company accounts; accounting requirements by class of entity; narrative reporting requirements; the regulatory framework for audit; the auditors' report; and auditors' liability and limitation of liability.