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there is growing interest in the history of accounting amongst both accounting practitioners and accounting academics this interest developed steadily from about 1970 and really took off in the 1990s however there is a lack of texts dealing with major aspects of accounting history that can be used in classrooms to inform new researchers and to provide a source of reference for established researchers the great deal of research into cost and management accounting in britain published in academic journals over the last twenty years including the authors own contributions makes the history of cost and management accounting an essential contribution to the field

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the thesis of kristina reimer provides a comprehensive analysis of asymmetric cost behavior also known as cost stickiness by discussing its origin and development in the theoretical and empirical research from the 1920s of the past century up until today further using an empirical approach she

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