

The Routledge Companion To Accounting History

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A History of Accounting and Accountants
The History of Accounting (RLE Accounting)
A Scottish Contribution to Accounting History
Accounting History from the Renaissance to the Present
A History of Accountancy in the United States
Global History of Accounting, Financial Reporting and Public Policy
History of Public Accounting in the United States
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Studies in Accounting History
Accounting History
Accounting for Accounting History
Critical Histories of Accounting
American Accountants and Their Contributions to Accounting Thought (RLE Accounting)
Insights from Accounting History
A History of Management Accounting
John Richard Edwards Richard Brown Michael Chatfield T. A. Lee T. A. Lee Gary John Previts Gary J. Previts James Don Edwards Richard Brown Michael Chatfield Robert Henry Parker J. Edwards Richard Brown Atsuo Tsuji Richard Fleischman Paolo Ferri Richard K. Fleischman John J. Kahle Stephen Zeff Richard Edwards

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the routledge companion to accounting history shows how the seemingly innocuous practice of accounting has pervaded

human existence in fascinating ways at numerous times and places from ancient civilisations to the modern day and from the personal to the political placing the history of accounting in context with other fields of study the collection gives invaluable insights to subjects such as the rise of capitalism the control of labour gender and family relationships racial exploitation the functioning of the state and the pursuit of military conflict an engaging and comprehensive overview also examining geographical differences this companion is split into key sections which explore changing technologies used to represent financial and other data historical development of accounting theory and practice accounting institutions and those who perform accounting accountancy and the economy accounting society and culture the role of accounting in the government protection and financing of states including chapters on the important role played by accountancy in religious organizations a review of how the discipline is portrayed in fine art and popular culture and analysis of sharp practice and corporate scandals the routledge companion to accounting history has a breadth of coverage that is unmatched in this growing area of study bringing together leading writers in the field this is an essential reference work for any student of accounting business and management and history

presents the history of accounting and accountants publication date is 1905

global in scope accounting has had its share of great thinkers and practitioners from luca Pacioli the father of accounting to R J Chambers W W Cooper Yuji Ijiri Stephen A Zeff and other figures this encyclopedia presents more than 400 entries that focus on such subjects as publications in the field institutional bodies accounting and economic concepts accounting issues authors in accounting records leaders in the profession accounting in various countries financial court cases accounting exams and historical researchers

this book first published in 1986 is a celebration of Scottish accounting influence and tradition the essays are critical contributions to the study of accounting history split into two main sections the development of accounting thought and practice prior to the emergence of a regulated accountancy profession and the problems faced in the first 70 years of the accountancy profession

first published in 1996 this book summarises the seminar held in Edinburgh in 1994 in the five hundredth year since the publication of Luca Pacioli's *Summa de arithmetica geometria proportioni et proportionalita* its purpose is simple but relevant to every accountant it revisits some fundamentals that lay behind Pacioli's decision to write his *Summa* and examines

whether the accounting framework in which we work today has overlooked basic issues because of its continued focus on development of the existing financial accounting model it analyses pacioli s legacy from several different perspectives deliberately choosing to do so in ways that addressed considerations that his work reflected examining the nature and characteristics of the bridge between academic analysis and insight on the one hand and practical application on the other it also looks at the dominant influences in the evolution of accountancy for managing stewardship and for reporting of that stewardship by doing so it attempts to identify influences that had been less pressing and so had been ignored or overlooked and also considers how changing technology has affected the way we manage the accountancy process

the only comprehensive chronicle of american accountancy from the colonial period to the present this completely revised edition provides practicing accountants and professional accounting students with a thorough knowledge of the origins of their profession gary john previts and barbara dubis merino address the evolution of accounting in social political and economic terms and discuss the major figures in each historical period they consider the development of accounting in all of its major institutional domains including public practice financial reporting business management government and education

the global accounting history four volume set aims to establish a benchmark reference source that covers the evolution of accounting financial reporting and related institutions for all major economies in the world in a comparable way

this book first published in 1988 is a readable concise history of the accounting profession in the us from its beginnings to the late twentieth century it examines the roots of the profession how it developed how its standards have evolved and what social economic and legal forces have shaped it the chapters form a series of dramatic highlights illustrative of the multifarious problems besetting a young profession catapulted into prominence by the economic and social forces of the twentieth century

in recent years there has been increasing interest shown in the history and development of accounting practices accounting records are an important source of historical data and they can also provide evidence of varied organizational structures and systems of management control this volume brings together published work by the major british scholars in the field and is intended as a contribution to accounting scholarship on the 500th anniversary of pacioli s *summa de arithmetica* 1494 contributions are grouped under the following headings the ancient world before double entry corporate accounting local

government accounting cost and management accounting accounting theory and accounting in context contributors w t baxter s burchell c d b clubb t e cooke j r edwards d a r forrester j freear j j glynn p d a harvey a g hopwood p hudson r h jones g a lee t a lee r h macve s marriner m mephram m mumford c j napier e newell c w nobes c w noke r h parker d a postles d w rathbone b s yamey

this volume deals with the evolution of accounting from earliest times and gives particular attention to corporate accounting developments since the industrial revolution the author identifies the various sources of accounting practices employed by british companies to demonstrate the main changes which have taken place when they occurred and why the author emphasises the need to understand the legal social and economic context in which accountancy changes take place and also studies the conflicts which arise between suppliers and users of accounting statements the study concludes with an examination of the duties performed by the professional accountant the extent to which these have changed in the course of time and how his position in society is reinforced by the activities of professional institutions

published in cooperation with the accounting history association of japan this volume brings together key essays presented at the world congress on accounting history held in kyoto japan covering a wide range of topics from 16th century accounting practices in spain to the development of the certified public accountants system in contemporary china the volume illustrated the richness of the subject areas and research approaches being utilized in the field in addition to broad examination of topics such as accounting and public policy or the evolution of strategic management accounting the volume provides case studies ranging from 16th century accounting practices in spain to the development of the certified public accountants system in contemporary china the topics and methods considered should encourage other researchers to add to the range of accounting history while accounting practitioners with an interest in the profession will come away from the volume with a greater appreciation of the originators of some of their practices and theories

in the last twenty years accounting history literature has been enriched by the widened examination of historical events from different paradigmatic perspectives these debates have typically pitted traditional historians against critical historians the 47 articles in this three volume set delineate the basic tenets of these rival paradigms they include the work of prominent scholars from both camps

this paper contributes to the growing history of accounting history by analysing the contents of all papers published in

accounting history one among the leading journals of the field through a recent and promising analytical technique called topic modeling based on literature we know what accounting history is about but we know less how the accounting history field has evolved by adopting topic modeling an automated procedure for coding the content of corpus of text based on bayesian statistic the paper complements prior assessments of the accounting history literature by providing accurate measures about the relative prevalence of research areas and their evolution over time the analysis highlights three sets of topics not uncovered by previous categorizations in particular the regulation topic that refers to international accounting standards and auditing regulation appears to be overlooked by previous reviews in terms of dynamics we find that the technical core of accounting decreased in importance overtime in favour of more variegated and fragmented foci of research this finding may substantiate the claimed shift from a conception of accounting as a technical practice to the one of accounting as a social practice that is the transition from the so called traditional to new accounting history moreover we see a pluralisation in the range of issues that are under the lenses of accounting historians finally our analysis suggests that the way in which accounting history is presented or talked about has not changed much in the last 20 years

the critical tradition in accounting historiography has come to occupy a prominent place in the discipline s academic scholarship some critical literature has confronted the responsibility of accounting and accountants in precipitating contemporary crises such as the audit failures that spawned sarbanes oxley and the world wide recession certain contemporary issues have long histories such as the difficulties encountered by women to break the glass ceiling in public accounting and the suffering of indigenous peoples under the imperialistic yoke other episodes in accounting s long history are seemingly more divorced from the present but in reality they all have contemporary significance slavery in the new world for example although abolished more than a century ago is still rampant in parts of the world albeit less formally critical accounting historians feel it a duty to harken to the suppressed voices of the past those groups of people who had no access to an accounting record women persons of color indigenous populations alienated proletarians victims of governmental incompetence and graft and many voiceless others critical histories of accounting sinister inscriptions in the modern era draws on the foremost work in this developing literature both that authored by the co editors of this volume and that written by others editors richard k fleischman warwick n funnell and steve walker have written extensively about the dark side of accounting gauging the complicity of those performing accounting functions in episodes in human history that are at worst evil and at best reprehensible the editors have also hand selected a series of historical and contemporary episodes that have been critically investigated by the wider accounting history community preceded by a thorough introduction

accounting carries with its history a vast number of ideas which have slowly developed along with it this volume relates this history as it took place during the first three decades of the twentieth century in the united states in particular it deals with those individuals who were for the most part responsible for it it was these pioneers who recorded their observations of the actual workings of the myriad adaptations and new devices which had slowly eased their way into accounting theory and practice in the usa in the early twentieth century

stephen zeff has been a prolific researcher on the history of accounting and auditing in the twentieth century he has written numerous papers on the history of standard setting and regulation of accounting and auditing practice of the accounting profession of accounting thought and of the intellectual contributions of major authors such as hatfield canning paton and macneal this volume brings together the greatest hits of zeff s academic career including several articles that were published in out of the way places for easier use by students and researchers of the field in an introduction zeff discusses the evolution of his research interests and explains the factors led to the writing of the papers and their intended contribution to the literature the book also includes a complete list of his publications

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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