

TWENTIETH-CENTURY ACCOUNTING THINKERS

EDITED BY
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Yannick Lemarchand, Robert Parker



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Twentieth Century Accounting Thinkers (RLE Accounting) J. Edwards, 2014-02-05 When originally published in 1994 this volume was the first international review of accounting theory to focus on the contributions of its leading thinkers Very few attempts had been made in the accounting literature to assess the contribution of the theorists who have had such an important influence on the direction of research and practice Written by experts the studies in this volume provide a unique guide to the development of accounting theory and practice in regions as diverse as the USA Japan and Europe

Twentieth Century Accounting Thinkers J. R. Edwards, 1994 Accounting in France (RLE Accounting) Yannick Lemarchand, Robert Parker, 2014-04-03 This volume illustrates the research not only of French accountants Colasse Durand Jouanique Lemarchand Nikitin Richard Tessier but also the work of Belgian authors writing in French Stevelinck Haulotte and of French non accountants de Swarte Durdilly Sauvy The work of British and North American academics writing in English on French accounting history is also illustrated from the 1930s Howard Edwards through to the 1960s Parker and the more recent research of Standish Fortin and Bhimani The contributions to this volume have been arranged both chronologically and thematically as follows the earliest business accounting records the first French accounting authors Colbert Savbary and the Ordonnance de Commerce the eighteenth and nineteenth centuries cost accounting the national accounting plan national income accounting government accounting and accounting theory An abstract of each contribution is given in both English and French **American Accountants and Their Contributions to Accounting Thought (RLE Accounting)** John J. Kahle, 2014-02-05 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 *The Development of Accounting Theory (RLE Accounting)* Michael Gaffikin, Michael Aitken, 2014-02-05 This book is a resource book for the comprehensive study of the development of accounting thought It is designed to facilitate the study of the original works and stimulate further study of important accounting theory forbears It covers accounting theory accounting concepts of profit financial accounting and the foundations of accounting measurement accounting evaluation and economic behaviour **The History of Accounting (RLE Accounting)** Michael Chatfield, Richard Vangermeersch, 2014-02-05 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 *A History of Financial Accounting (RLE Accounting)* J. Edwards, 2013-12-04 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 **Relevant Accounting Concepts and Applications**

(RLE Accounting) Harvey Hendrickson, 2013-11-26 C Rufus Rorem 1894 1988 was a pioneer in the development of group medical insurance and pre paid health care At the time the concepts were radical but in 1937 he became head of the American Hospital Association s committee on hospital services which fostered the first prepaid hospitalization plans in New York and other cities followed in the 1940 s by doctors group practice This collection includes out of print and difficult to access primary and secondary sources on Rorem s work including his 1929 dissertation which presents his major and still relevant writings on financial accounting theory and practice in a comprehensive integrated context **The Development**

of Accounting Theory M. J. R. Gaffikin, 1982 **Accounting From the Outside (RLE Accounting)** Tony Hopwood, 2013-11-26 The 43 papers in this collection originally published from 1972 to 1987 delve into accounting observing and exploring its functioning They construct a basis for interrogating it in use and indeed they attempt to account for accounting The author seeks to understand accounting to appreciate what it is what it does and how it does it examining it from without rather than from within **Memorial Articles for 20th Century American Accounting Leaders** Stephen A.

Zeff, 2018-06-08 This collection of memorial articles and selected obituaries highlights the careers and contributions to accounting practice the accounting profession and the accounting literature of leading American figures in the 20th century The memorial articles do much more than recite their subject s career More importantly they discuss and assess their subject s role in influencing the course of accounting practice and the profession as well as the evolution of their influential writings revealing the names of the accounting leaders and leading thinkers of the past century Memorial Articles for 20th Century American Accounting Leaders is useful in providing students and young researchers with a rich source of intelligence on the leaders who have established norms of practice advanced the profession and set the terms of debate in the literature leaders who are cited and even quoted but who are known mostly as names without a full bodied treatment of their backgrounds and broader roles in shaping the accounting literature **Rational Accounting Concepts (RLE Accounting)** Harold

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collects 25 of his key writings which shed light on his contributions to management accounting and business education as well as the accounting profession **The Routledge Companion to Accounting History** John Richard Edwards, Stephen P. Walker, 2009-05-07 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 **Accounting Theory** Harvey Hendrickson, Paul Williams, 2004-06-10 One of the outstanding accounting theoreticians of the twentieth century Carl Thomas Devine exhibited a breadth and depth of knowledge few in the field of accounting have equalled This book collects together eight previously unpublished essays on accounting theory written by Professor Devine Professor Devine passed away in 1998 prior to the sign

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accounting theory record keeping systems and financial reporting procedures cost and management accounting the professionalisation of accounting A significant feature of the study of accounting history in recent years has been the emergence of a widening range of theoretical approaches The editor has therefore ensured that writers from these different traditions are fairly represented **Twentieth Century Bookkeeping and Accounting** Paul Adolph Carlson,Hamden Laudon Forkner,Alva Leroy Prickett,1940 **20th Century Accounting** James William Baker,1932 *Insights from Accounting History* Stephen Zeff,2010-06-10 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

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