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*Creating The "Big Mess": A Marxist History Of American Accounting Theory, C.1900-1929* Rob Bryer,2021-07-15 Creating the Big Mess and its sequel Accounting for Crises use Marx s theory of capitalism to explain why there is no generally accepted theory of financial accounting and explore the consequences by studying the history of American accounting theory from c 1900 to 2007 The answer Creating the Big Mess is first that while late 19th century British accounting principles founded on the going concern concept provided an objective basis for holding management accountable to shareholders for its stewardship of capital and were accepted by the nascent American profession they are inchoate Second Irving Fisher s economic theory of accounting based on the assertion that present value is the accountants measurement ideal which is subjective framed early 20th century American accounting theory which undermined British principles making them incoherent In an unregulated pro business environment leading theorists particularly Henry Rand Hatfield and William A Paton Jr became authorities for management discretion creating the big mess Hatfield saw in late 1920s American accounting Accounting for Crises examines the roles of Fisher s theory in promoting the speculation leading to the 1929 Great Crash aggravating the Great Depression hindering accounting regulation from the 1930s producing the Financial Accounting Standard Board s conceptual framework and facilitating the 2007 2008 Global Financial Crisis

**The British Library General Catalogue of Printed Books 1976 to 1982** British Library,1983

**The British Library General Catalogue of Printed Books to 1975** British Library (London),Jim Emmett,1981

**Publisher's Monthly** ,1989 **The Cumulative Book Index** ,1983 A world list of books in the English language

MP Loose-Leaf for Principles of Auditing & Assurance Services with ACL Software CD Kurt Pany,Ray Whittington,2013-01-18 Whittington Pany is our market leader in the auditing discipline While most textbooks use a cycles approach Whittington Pany enlists a balance sheet approach making it particularly straightforward and user friendly The 19th Edition of Principles of Auditing Other Assurance Services provides a carefully balanced presentation of auditing theory and practice Written in a clear and understandable manner it is particularly appropriate for students who have had limited or

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