

1. Record Nr.	UNINA9910791122703321
Autore	Flower John <1934-, >
Titolo	Accounting and distributive justice / / John Flower
Pubbl/distr/stampa	New York : , : Routledge, , 2010
ISBN	1-136-94146-0 1-136-94147-9 1-282-62904-2 9786612629044 0-203-84746-6
Descrizione fisica	1 online resource (216 p.)
Collana	Routledge studies in accounting ; ; 8
Disciplina	657.01/1
Soggetti	Distributive justice Accounting - Social aspects
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Book Cover; Title; Copyright; Contents; Tables; Figures; Preface; Acknowledgements; 1 The Wrong Paradigm; 2 Distributive Justice; 3 The Firm's Responsibility for Distributive Justice; 4 The Contribution of Financial Reporting to Distributive Justice; 5 The Reporting Function; 6 The Distribution Function; 7 The Information Function; 8 Concluding Remarks; Notes; Bibliography; Index
Sommario/riassunto	Accounting and Distributive Justice challenges the basic assumptions on which the current practice of financial reporting is based. It argues that the objective of financial reporting should be to contribute to the achievement of distributive justice and not the optimal allocation of resources as in the traditional capitalist paradigm. It explains in non-technical terms the principle philosophical theories of justice and argues that a firm has a moral responsibility to seek distributive justice in its dealings with its shareholders, employees, suppliers, customers, and other people