

1. Record Nr.	UNINA9910792305103321
Autore	Zeff Stephen A.
Titolo	Insights from accounting history : selected writings of Stephen Zeff // by Stephen A. Zeff
Pubbl/distr/stampa	New York, N.Y. : , : Routledge, , 2010
ISBN	1-136-96841-5 1-136-96842-3 1-282-65973-1 9786612659737 0-203-85129-3
Edizione	[1st ed.]
Descrizione fisica	1 online resource (481 p.)
Collana	Routledge historical perspectives in accounting ; ; 3
Disciplina	657.09
Soggetti	Accounting - History Bookkeeping - History
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; Foreword; Acknowledgements; Introduction; Replacement Cost: Member of the Family, Welcome Guest, or Intruder?; The Rise of "Economic Consequences"; Paton on the Effects of Changing Prices on Accounting 1916-55; Truth in Accounting: The Ordeal of Kenneth MacNeal; Some Junctures in the Evolution of the Process of Establishing Accounting Principles in the U. S.A.: 1917-1972; Big Eight Firms and the Accounting Literature: The Falloff in Advocacy Writing; Arthur Andersen & Co. and the two-part opinion in the auditor's report: 1946-1962 The Early Years of the Association of University Teachers of Accounting: 1947-1959 The Evolution of the Conceptual Framework for Business Enterprises in the United States; John B.Canning: A View of His Academic Career; The Work of the Special Committee on Research Program; Du Pont's Early Policy on the Rotation of Audit Firms; 'The Apotheosis of Holding Company Accounting': Unilever's Financial Reporting Innovations from the 1920s to the 1940s; How the U.S. Accounting Profession Got Where it is Today: Part I; How the U.S. Accounting Profession Got Where it is Today: Part II

The Primacy of "Present Fairly" in the Auditor's Report
The Sec Preempts the Accounting Principles Board in 1965: The Classification of the Deferred Tax Credit Relating to Installment Sales; The SEC Rules
Historical Cost Accounting: 1934 to the 1970s; Appendix: Publications

Sommario/riassunto

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.

2. Record Nr.	UNINA9910961901203321
Titolo	New perspectives in Scottish legal history // edited by Albert Kiralfy and Hector L. MacQueen
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ISBN	1-138-97712-8 1-317-94916-1 1-315-86259-X 1-317-94917-X
Edizione	[1st ed.]
Descrizione fisica	1 online resource (245 p.)
Altri autori (Persone)	KiralfyA. K. R <1915-> (Albert Kenneth Roland) MacQueenHector L
Disciplina	124 349.411
Soggetti	Law - Scotland - History
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Non-Native Sources; C. Indirect Sources; D. Special Subjects; Notes; Dissasine and Mortancestor in Scots Law; (i) Introduction; (ii) The brieve of dissasine; (iii) The brieve of mortancestor; (iv) Conclusions; Notes; Appendix; The 1707 Union: Scots Law and the House of Lords; I; II; III; IV; V; VI; VII; VIII; Notes; Institutional Writings in Scotland Reconsidered; Institutional Writings
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Sommario/riassunto

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