Record Nr. UNINA9910954613803321 Autore **Devine Carl Thomas Titolo** Accounting theory: essays by Carl Thomas Devine / / edited by Harvey S. Hendrickson and Paul F. Williams London;; New York,: Routledge, 2004 Pubbl/distr/stampa **ISBN** 9781134390564 1134390564 9781134390571 1134390572 9780429231056 0429231059 9780203350614 0203350618 9781280079573 1280079576 9780203409053 0203409051 Edizione [1st ed.] Descrizione fisica 1 online resource (145 p.) Routledge new works in accounting history;; 3 Collana Classificazione 85.25 Altri autori (Persone) HendricksonHarvey S WilliamsPaul F. <1947-> Disciplina 657/.01 Soggetti Accounting 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; Contents; Editor's preface; Responsibilities, ethics, and legitimacy; Leading accountants: ethical backgrounds; Addendum: different views of natural man; Hermeneutics and communication theory; Deconstruction as methodology; Comments on academic publications; Comments on higher education: the Florida case; Rational models and subjective probability assessments; Index Sommario/riassunto 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 This book collects together eight previously unpublished essays on accounting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 significant scandals that have plagued accounting and business since the collapse of Enron and Arthur Andersen. Many of the essays collected here are particularly important given these events. The first three essays are devoted to ethics and pr