



Replacement Costs And Accounting Reform In Post World War I Germany

Jane Baxter, Chris Poullaos



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Replacement Costs and Accounting Reform in Post-World War I Germany Graeme Dean, Frank Clarke, Finley Graves, 2017-07-14 Originally published in 1990 this anthology of articles from the German financial and industrial press translated into English for this volume discusses the socio politico economic background that was a catalyst for the development of replacement cost accounting ideas in Europe and Anglo American countries The contributions to the replacement cost debate contained in this anthology in general defended depreciation and cost accumulation based on replacement cost If industry and the German economy were to prosper in a time of social economic and political chaos in the immediate post World War I period replacement cost accounting was considered essential *Replacement Costs and Accounting Reform in Post-World War I Germany* G. W. Dean, Frank L. Clarke, Oliver Finley Graves, 1990 First Published in 1991 Routledge is an imprint of Taylor Francis an informa company

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Two Hundred Years of Accounting Research Richard Mattessich, 2007-11-15 This is the first and only book to offer a comprehensive survey of accounting research on a broad international scale for the last two centuries Its main emphasis is on accounting research in the English German Italian French and Spanish language areas it also contains chapters dealing with research in Finland the

Netherlands Scand Practices, Profession and Pedagogy in Accounting Jane Baxter,Chris Poullaos,2009-10-22 The essays contained in this volume canvass a broad range of issues including accounting theory accounting history international accounting management accounting internal auditing and accounting education The contributions range in style from thought pieces to histories to cross sectional and case study analyses **Regulatory Failure and the Global Financial Crisis** Mohamed Ariff,John Farrar,Ahmed M. Khalid,2012-01-01 This fascinating book presents a lively discussion of key issues resulting from the recent financial crisis The expert contributors explore why the global financial crisis occurred how it destroyed wealth triggered mass unemployment and created an unprecedented loss of control on employment monetary policy and government budgets Important topics encompassing the origin and impact of the crisis governance failure regulatory forgiveness credit splurges asset bubbles and the greed of institutions are analysed from the wide ranging perspectives of not only academics in both economics and law but also industry practitioners and regulators This multidimensional evaluation of what went wrong concludes with an outline of what is currently being done to prevent another major crisis and prescribes recommendations for the implementation of further preventative measures This book will prove a compelling read for economics finance and law scholars as well as for practitioners including accountants lawyers and financial market players **Corporate Collapse** Frank Clarke,Graeme Dean,Kyle Oliver,2003-04-07 This revised edition of Clarke Dean and Oliver s provocative book tells why accounting has failed to deliver the truth about a company s state of affairs or to give warning of its drift towards failure A number of well known cases of corporate collapse from the 1960s to the 1990s and beyond are studied and the recent HIH and One Tel collapses are examined Corporate Collapse is essential reading for professional accountants and auditors company directors and managers regulators corporate lawyers investors and everyone aspiring to join their ranks **The Accounting Historians Journal** ,1992 Studies in Accounting History Atsuo Tsuji,Paul Garner,1995-07-24 Published in cooperation with the Accounting History Association of Japan this volume brings together key essays presented at the World Congress on Accounting History held in Kyoto Japan Covering a wide range of topics from 16th century accounting practices in Spain to the development of the certified public accountants system in contemporary China the volume illustrated the richness of the subject areas and research approaches being utilized in the field In addition to broad examination of topics such as accounting and public policy or the evolution of strategic management accounting the volume provides case studies ranging from 16th century accounting practices in Spain to the development of the certified public accountants system in contemporary China The topics and methods considered should encourage other researchers to add to the range of accounting history while accounting practitioners with an interest in the profession will come away from the volume with a greater appreciation of the originators of some of their practices and theories *The International Journal of Accounting* ,1992 Bibliographic Guide to Business and Economics New York Public Library. Research Libraries,1976 Directions ,1991 **Deutsche Finanzwissenschaft zwischen 1918 und 1939**

Heinz Rieter, 1994-09-01 Der XIII Band der Studien zur Entwicklung der ökonomischen Theorie enthält die bearbeiteten Referate die auf der Tagung des Dogmenhistorischen Ausschusses im Verein für Socialpolitik vom 5 bis 7 Oktober 1992 in Augsburg gehalten worden sind Sie befassen sich mit Entwicklungen in der deutschen Finanzwissenschaft zwischen den beiden Weltkriegen Ihr Ziel ist es das lückenhafte Bild von der Geschichte der deutschen Wirtschaftswissenschaft nach 1918 zu vervollständigen Während die Beiträge von Huser und Scheer die allgemeinen Entwicklungstendenzen in der deutschen Finanzwissenschaft in der Zwischenkriegszeit herausarbeiten behandeln die Aufsätze von Backhaus Schneider und Schmidt spezielle Aspekte Prof Dr Christian Scheer belegt mit seinem Beitrag da es heftige Auseinandersetzungen vor allem über grundsätzliche Fragen gab wie das Wesen und den Standort der Finanzwissenschaft die Natur der Kollektivbedürfnisse und das Verhältnis von Finanzwissenschaft und praktischer Finanzpolitik Ein besonders auffälliges Merkmal der steuertheoretischen und steuerpolitischen Literatur ist die immer wieder durchscheinende Erwartung durch gezielte steuerliche Gestaltungen volkswirtschaftlich günstige Ansporn oder Steuereinhaltungseffekte hervorrufen zu können steuerliche Rationalitätspolitik Prof Dr Karl Huser vermag insoweit keinen tiefen Einschnitt in der damaligen Finanzlehre zu erkennen als sie anders als die Wirtschaftstheorie der historistischen Gedankenwelt stark verhaftet blieb Dies habe hauptsächlich gelegen an der kameralistischen Tradition der deutschen Finanzwissenschaft aber auch an ihrer Immunität gegenüber Methodenfragen an ihrem spezifischen Erkenntnisobjekt dem Vater Staat sowie an der Konfrontation mit vielfältigen neuartigen finanzpolitischen Problemen die sich aus dem Ersten Weltkrieg und seinen Folgen Reparationen Inflation ergaben und praktischer Lösungen bedurften Prof Dr Karl Heinz Schmidt zeigt das International Accounting and Transnational Decisions S. J. Gray, 2014-05-20 International Accounting and Transnational Decisions explores a wide range of significant international accounting issues with special reference to the comparative development of national systems of accounting international accounting standards transnational financial reporting issues and financial planning and control in the multinational corporation The book is organized into five parts Part I discusses the international dimensions of accounting including both the financial reporting and managerial decision making perspectives The second part is concerned with the comparative international aspects of accounting The Part III presents developments and questions relating to international accounting standards The fourth part considers a number of selected transnational financial reporting issues of concern both to managers and financial statement users The last part takes a managerial perspective in its coverage of important problems of transnational financial decision making and control Accountants and students of accounting will find the book useful

The History of the German Public Accounting Profession Hugh Brian Markus, 1997 First Published in 1997 Routledge is an imprint of Taylor Francis an informa company **Accounting and Business Economics** Yuri Biondi, Stefano Zambon, 2013-04-02 The recent financial crisis has sparked debates surrounding the nature and role of accounting in informing capital markets and regulatory bodies about the financial performance and position of a firm These debates have

drawn attention to the broader implications of accounting for the economy and society Accounting and Business Economics brings together leading international scholars to examine the current state of accounting theory and its fundamental connection with the economics and finance of firms viewing the business entity from not only accounting but also national economic social political juridical anthropological and moral points of view **The British National Bibliography** Arthur James Wells,1992 **Business Periodicals Index** ,1993

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