

Professionalism and Accounting Rules (Routledge New Works in Accounting History)

Brian P. West

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Professionalism and Accounting Rules (Routledge New Works in Accounting History) Brian P. West This book investigates the issues raised by the vast array of accounting standards and technical rules which have marked the recent history of accounting. It is argued that the accounting profession is beset by an inferior and incomplete notion of quality in its work which emphasises compliance with processing rules, rather than the correspondence with commercial phenomena necessary to make financial statements reliable guides for human activity.



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