



The Evolution of Behavioral Accounting Research (RLE Accounting): An Overview (Routledge Library Editions: Accounting)

Robert H. Ashton

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This volume collects together out of print and hard to find sources on the behavioural implications of accounting. It begins with the 1952 monograph, *The Impact of Budgets on People* by Chris Argyris, considered by many to mark the beginning of behavioural research in accounting and is followed by:

- a critique of the general state of accounting research in 1960
- critical evaluation of Argyris' research and other behavioural studies
- discussion of the research activity in the behavioural aspects of accounting during the 1960s and 70s
- a comprehensive perspective on the development of behavioural accounting research in the 1980s including discussion of the division of behavioural accounting research into two branches.

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