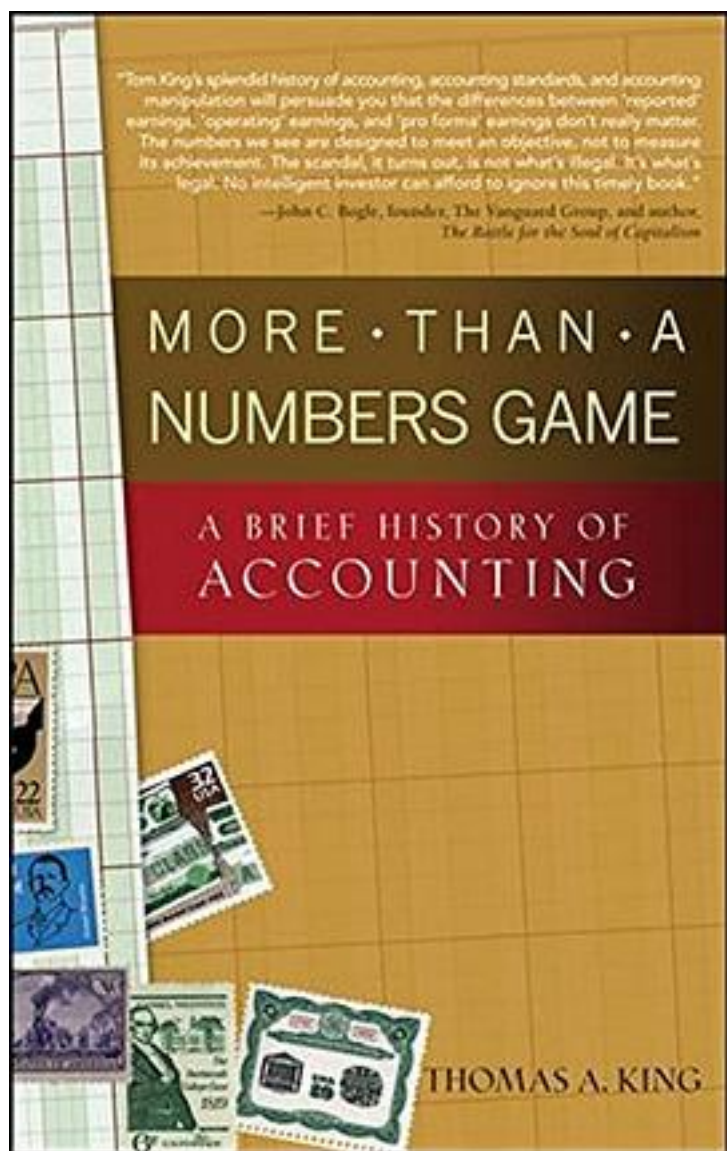


More Than a Numbers Game



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在线阅读本书

The world certainly suffers no shortage of accounting texts. The many out there help readers prepare, audit, interpret and explain corporate financial statements. What has been missing is a book offering context and discussion for divisive issues such as taxes, debt, options, and earnings volatility. King addresses the why of accounting instead of the how, providing practitioners and students with a highly readable history of U.S. corporate accounting. *More Than a Numbers Game: A Brief History of Accounting* was inspired by Arthur Levitt's landmark 1998 speech delivered at New York University. The Securities and Exchange Commission chairman described the too-little challenged custom of earnings management and presaged the breakdown in the US corporate accounting three years later. Somehow, over a one-hundred year period, accounting morphed from a tool used by American railroad managers to communicate with absent British investors into an enabler of corporate fraud. How this happened makes for a good business story. This book is not another description of accounting scandals. Instead it offers a history of ideas. Each chapter covers a controversial topic that emerged over the past century. Historical background and discussion of people involved give relevance to concepts discussed. The author shows how economics, finance, law and business customs contributed to accounting's development. Ideas presented come from a career spent working with accounting information.

作者介绍:

托马斯·金 (Thomas King)

从小在威斯康星州的拉辛市长大，后考入哈佛大学学习人文科学。毕业后进入安达信会计师事务所纽约办事处，担任审计师。在此期间，他获得了纽约大学会计学硕士学位，取得了注册会计师（CPA）和注册管理会计师（CMA）的资格认证。三年后进入哈佛商学院深造，并获MBA学位。毕业后加入位于克利夫兰的前进保险公司（Progressive Insurance），从事营销和管理方面的工作。在保险公司工作了十年后重新回归会计行业，先后担任会计主管、投资策略师和财务总监等职。

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标签

Accounting

会计

美国会计规则历史

投资

历史

会计学

PublicHistory

History

评论

有理论，有实务，有历史，有八卦，有制度分析，有激励考察。应该要求所有学会计的学生都读这本书。奇怪为啥这么好的书还没有翻译本？

历史总是这么有趣

本书介绍了美国会计规则的发展历史。着重关注了几个要点，如doubt-entry, debt, intengibles。并紧密结合社会其它因素，如经济、法律、商业、投资等等，分析它们对会计规则发展的影响。这本书解释了为什么会计准则会这么制定，是会计学生和从业人员的首选会计课外读物。

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书评

I bought and started to read this book while in junior year when Intermediate accounting classes were causing some pain. These classes introduced a large amount of complicated and obscure rules, and I refused to accept them without deeper explanation of why...

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