

A.C. Littleton's Final Thoughts on Accounting: A Collection of Unpublished Essays

M Persson

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Abstract:

This volume contains accounting scholar A.C. Littleton's (1886-1974) mostly unpublished essays on accounting theory. He discusses the measurement function and purpose of accounting, the application of pragmatism in accounting theory, the purpose of accounting education, the importance of accounting concepts, inflation, account data, the interpretive function, integrity, accounting as a science, accounting principles, and other topics, and the book includes excerpts of his writings prior to the unpublished essays, which had been compiled into a manuscript before Littleton's death and incorporate editorial comments here.