

J.R. EDWARDS



CONTENTS

Preface

Glossary of Abbreviations

PART I. INTRODUCTION

I	Why Bother with Accounting History?	I
2	Economic Progress and Accounting Change	8
	RT II. FROM ANCIENT TIMES TO THE DUSTRIAL REVOLUTION	
3	Early Record Keeping	23
4	Charge and Discharge Accounting	32
5	Origin and Development of Double Entry Techniques	45
6	Use of Double Entry Bookkeeping in Britain, 1500-1800	55
7	Early Literature	67
8	Measuring Profits and Valuing Assets in Britain,	
	1225-1830	76
9	Joint Stock and Limited Liability	91
	RT III. CORPORATE FINANCIAL REPORTING ACTICES	
10	Formulating Company Accounting Conventions,	
	1830–1900	109
11	Changing Patterns of Disclosure, 1900-40	126
12	Falsification of Accounts	143
PA	RT IV. RULES AND REGULATIONS	
13	Statutory Companies and the Double Account System	159
14	Profits, Dividends and Capital Maintenance	173
15	Self-Regulation in a Laissez-Faire Environment	188
16	Company law and Pressure Groups	198
17	Standardised Accounts and Prospectuses	213

18 Accounting for Subsidiaries and Associated Companies22519 Recommendations and Standards239

Contents

PART V. DEVELOPMENT OF A PROFESSION

.

20 Professional Accountants at Work	259
21 Professional Associations	276
Appendix A. Table of Cases	290
Appendix B. Table of Statutes	291
Appendix C. Government Committees	293
Notes	294
References and Bibliography	300
Index	315