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the role of accounting in constructing and sustaining order in organizations and society is little understood this book aims to contribute to the accounting literature at two levels first it aims to explore the role of accounting technologies in constructing and underpinning order second it seeks to develop a better understanding of accounting practice in the ancient world drawing in particular on the case of ancient egypt the author provides a conceptual treatment of the notion of order and then draws on evidence from ancient egypt to illustrate and articulate the notion of order and the roles of accounting technologies in constructing and underpinning order despite the voluminous literature on ancient egypt very little is known about accounting and control practices in this civilisation this book fills a major gap in the market bringing together analyses and theorises accounting inscriptions from the various historical episodes of ancient egypt a

special feature of the book is to examine the role of accounting in constructing and sustaining political social and economic order such an emphasis is not only lacking in the literature on ancient history but is also hardly addressed in any explicit manner in the extant literature on accounting generally whether ancient or contemporary

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this book examines the notion of solvency at law and in accounting and reveals inconsistent ways of determining solvency therein solvency is a critical commercial financial attribute quantifying solvency has been of concern to many across time particularly with regard to business continuity this study demonstrates that conventional financial statements are deficient in establishing the financial state of an entity and equally lacking in quantifying its state of solvency the book contributes to the literature by drawing on real world observations of how the meshing of commercial and legal foundations creates the environment in which accounting must serve the aim of this work is to provide insights into what changes to existing financial reporting systems might assist business in mitigating unexpected business failures and the criticism of accounting in the aftermath drawing mainly on major australian cases links highlight associations between the language of accounting and the data in financial statements and situations that may be generalised that have international significance hence this work is relevant to the interests of a wide range of readers it is also important from a public policy perspective as regulators grapple with a commercial environment heavily influenced by sometimes perceived scandalous corporate activity solvency is a topical and ongoing issue for business and financial accounting

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