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Confession and bookkeeping : the religious, moral, and rhetorical roots of modern accounting

Aho, James Alfred, 1942-

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Abstrak

In American business schools, accounting is treated primarily as ?accountingization? (Power and Laughlin, 1992), that is, as a body of technically refined calculations used by organizations to efficiently accomplish goals such as profit maximization. What, if any, theory that is taught reduces largely to cybernetics and systems theory, approaches eerily detached from the lived-realities of those organizations, even as their recommendations profoundly influence the solidarity, morale, productivity, creativity, and health of those who work in them. As for standard histories of the profession, these are progressivist and functionalist. They reiterate with minor variations a narrative first announced by A. C. Littleton, namely, that since its inception in the fourteenth-century accounting has evolved from ?bookkeeping fictions? into ?scientific facts? (Littleton, 1933).