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- *Thomas Sowell*

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Economic Profit

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POLITICAL THEORY

— John Maynard

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Sinclair, PhD
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□ (Tips for
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(Political ASMR)

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and objectivity

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of accounting,
we have not
recognized how
accounting
systems are
embedded in a
country's
economic and
legal framework,
much of which is
in turn shaped
by political
processes.

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by political
processes. This
web of
interactions
results in
complex economic
and political
questions which
. . .

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Accounting -
Christian Leuz*

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Goes back to first principles and explores the role of accounting in society. An analysis is made of the ontological basis of accounting, and the implications for research on

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the politics of
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highlighting.

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In contrast to
more

functionalist
views, this
article argues

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that accounting standards are inherently political.

Accounting numbers provide some of the key economic anchors around which social relations are structured.

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recognized how accounting systems are embedded in a country's economic and legal framework, much of which is in turn shaped by political processes.

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