

# Download Accounting And Social Theory

Social accounting (also known as social accounting and auditing, social accountability, social and environmental accounting, corporate social reporting, corporate social responsibility reporting, non-financial reporting or accounting) is the process of communicating the social and environmental effects of organizations' economic actions to ...Background. Positive accounting emerged with empirical studies that proliferated in accounting in the late 1960s. It was organized as an academic school of thought of discipline by the work of Ross Watts and Jerold Zimmerman (in 1978 and 1986) at the William E. Simon School of Business Administration at the University of Rochester, and by the ...social contract n. A usually implicit agreement among the members of an organized society or between the governed and the government defining and limiting the rights and duties of each. social contract or social compact n (Philosophy) (in the theories of Locke, Hobbes, Rousseau, and others) an agreement, entered into by individuals, that ...8 Accounting theory and conceptual frameworks After studying this chapter you should be able to: & explain what accounting theory is & describe the main attempts at constructing an accounting theory - Accounting And Social Theory