

Towards a Theory and Practice of Cash Flow Accounting (RLE Accounting) (Routledge Library Editions: Accounting)

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This book concerns developments in the history of one accounting idea. It discusses cash flow accounting and, as such, relates what can only be described as a 'recycled' accounting problem. Cash flow accounting is the oldest form of monetary accounting, preceding the now conventional accrual and allocation-based accounting. Largely ignored in accounting literature since the early 1950s, this collection concentrates on Lee's work and provides the reader not only with a relevant selection of his writings on the subject since 1971, but also with a structured collection that explains the way in his thinking has developed on the subject and focuses on relevant influences.



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