

账簿与权力

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书名

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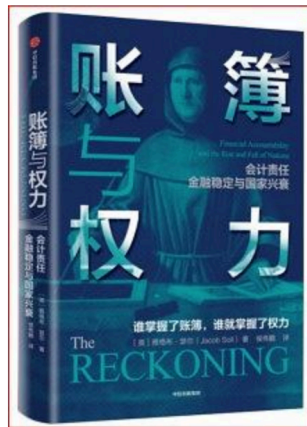
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内容简介



会计在治理国家这门艺术当中，可以是创建稳定金融系统的重要工具，更会成为被渴望权力的政客肆意滥用的武器。自古以来，会计一直难以摆脱舞弊的问题，许多掌权者明知唯有维持会计及数字的正确，才能维持政治正当性，但实现这样的理想，却是困难重重。在《账簿与权力》一书中，历史学家雅各布·索尔为我们描绘了一部详尽的会计史，通过情节紧凑、妙趣横生的历史故事，以及性格鲜明、命运多舛的人物，追踪会计文化、社会经济成就及政治权力之间的紧张关系，探讨了会计在实力强大的公司、国家兴衰以及强大帝国兴起中所扮演的重要角色，并展示了会计核算如何缔造出无数的王国、帝国乃至整个人类文明史。作为一部经济与政治史杰作，《账簿与权力》本着严谨的调查和当代应用理念，为当前经济问题的研究提供了一个宝贵的历史视角。启发我们不断思考，在那些伟大的企业、国家发展前行过程中，会计核算所起的重要作用。在经济、政治、文化、艺术乃至大国文明的发展浪潮中，在透明度不断增强、联系日益紧密的世界形势下，你可以窥见会计对我们每个人的重要性。

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The Reckoning

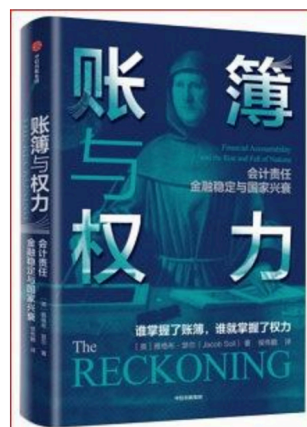
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Book Title: The Reckoning Financial
Accountability
and the Rise and Fall of Nations
Author: Jacob Soll (US)
Publisher: CITIC Press Group
Publication Date: May 2020



Introduction:

In the art of governing a country, accounting can be an important tool for creating a stable financial system, or a weapon abused by politicians hungry for power. Since ancient times, it has been difficult for the field of accounting to eliminate fraud. Many people in power know that only by maintaining correct accounting and numbers can political legitimacy last, but it is difficult to achieve such an ideal. In the book *The Reckoning*, historian Jacob Soll paints a detailed history of accounting for us, tracking the tense relationships between the accounting culture, socio-economic achievements, and political power and showing how accounting has built countless kingdoms, empires, and even the whole history of human civilization. A masterpiece about economic and political history, *The Reckoning* provides a valuable historical perspective for the study of current economic issues based on rigorous investigation and contemporary concepts of practicality. It inspires us to keep thinking about the vital role of accounting in the progress of those powerful corporations and nations. In the advancing waves of economy, politics, culture, art, and even the great powers, in the world of increasing transparency and tightening connection, you can get a glimpse of the importance of accounting to all of us.

