



Financial Accounting

[fə-ˈnæn(t)-shəl ə-ˈkaun-tɪŋ]

A specific branch of accounting involving a process of recording, summarizing, and reporting the myriad of transactions resulting from business operations over a period of time.

Financial Accounting Method And Meaning

**Rob Gray, Richard Laughlin, Jan
Bebbington**



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The purpose of this book is to offer a small token in memory of Ken Hilton who died prematurely at the age of 52 in February 1990. The book contains contributions from a number of leading academics some were close colleagues of Ken's at the University of Southampton some have been at other universities but knew Ken fairly well and still some who never met Ken but who knew of him through his work. The unifying motivation for all of them however was their immense sense of loss of an extremely proactive and excellent academic. Having led the research group on the Southampton Econometric Model project for three years Ken was appointed to the Chair of Financial Control at the University of Southampton in 1970 at that time this was one of only a handful of similar Chairs in the UK. Most of Ken's subsequent academic career was devoted to contributing to the study of financial control initially in the private sector and subsequently in the public sector. The breadth of his interests was demonstrated by his enviable ability to contribute to the areas of industrial economics accounting and management science. We hope therefore that this volume which embraces contributions from leading academics in each of these three fields is a fitting tribute to Ken's work.
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