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Judicial intervention in accounting behavior: A reevaluation of the nineteenth century experience

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Abstract

The traditional view of nineteenth century British legal cases in which accounting issues arose is that courts did not interfere in a company's internal administration except to enforce contracts or to redress fraud. This paper identifies 50 pre-1889 legal cases with accounting content and shows that the commonly held *laissez-faire* view is questionable. The paper goes on to discuss the objectives of accounting as seen by the courts at this time and certain accounting principles the courts thought fulfilled those objectives. For example, some courts recognized that one objective of accounting was to provide material and accurate information to potential investors. Other cases discuss accounting principles like uniformity, the controversy over cash versus accrual accounting and early developments in the area of accounting and agency relationships. Many of these cases also provide support for the development of professional auditors. There is

a general belief that some of these ideas first arose at a later time in response to government regulation.



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