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Tao Wei

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Amirul,2020-06-09 The discipline of financial management and accounting practices as part of the society s social structure has evolved rapidly in line with changing times environmental pressures technological developments and the needs of society From a critical and behavioural perspective both are neither isolated phenomena nor separated from the overall socioeconomic and political structure of society In fact these two disciplines interact with the surrounding conditions either socioeconomic and political changes of the society or technological changes in symbiotic and mutually influential forms An understanding of how financial management disciplines and accounting practices change and evolve is necessary to enable both of their current practices to be understood for their origins and their relevance to the past This need can only be met through a historical approach by examining past events and evidence based on clues in the form of archive documents cross sectional studies on comparative research reasoning processes based on theoretical formulas and the like An explanation of related past phenomena will enable current practices of financial management and accounting practices to be understood and appreciated more History can explain the origins of current phenomena especially to the new generation who need to understand their identity and appreciate the contributions of past society This book offers an explanation of the past regarding financial management practices and accounting practices in North Borneo now known as the state of Sabah As a branch of knowledge and practice of society which is more inclined to analyze the current situation and explore the future through economic models mathematical formulas and statistical forecasts historical perspectives on financial management practices and accounting practices represent an outlook that is very rarely explored by researchers of accounting practices nor is it a popular choice among historical writers This book which chose North Borneo during the colonial era 1881 1963 as the study background is very useful as reference material by researchers and students as well as reading material to the public especially those interested in understanding the development of past financial management practices and accounting practices and their association to current practices The coverage of this book is very comprehensive covering 83 years period and presents reviews of the socioeconomic and political development of North Borneo related to the development of financial management practices and accounting practices

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Official Compilation of Codes, Rules and Regulations,2011 [AICPA Audit and Accounting Manual](#),1996

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