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## PAPER C02

FUNDAMENTALS OF  
FINANCIAL ACCOUNTING

STUDY TEXT - 2010

# Fundamentals Of Financial Accounting Study Text Paper C02

**M Mark**



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*Material Markets* Donald MacKenzie, 2009 Financial markets processes and instruments are often difficult to fathom and recent turbulence suggests they may be out of control in some respects Donald Mackenzie is one of the most perceptive analysts of the workings of the financial world In this book MacKenzie argues that economic agents and markets need to be analyzed in their full materiality their physicality their corporeality their technicality Markets are populated not by disembodied abstract agents but by embodied human beings and technical systems Concepts and systematic ways of thinking

that simplify market processes and make them mentally tractable are essential to how markets function In putting forward this material sociology of markets the book synthesizes and contributes to the new field of social studies of finance the application to financial markets not just of economics but of wider social science disciplines in particular science and technology studies The topics covered include hedge funds the book contains the first social science study of a hedge fund based on direct observation the development of financial derivatives exchanges non existent in 1970 but now trading products equivalent to 13 000 for every human being on earth arbitrage how corporate profit figures are constructed and the crucial new markets in carbon emissions The book will appeal to research students and academics across the social sciences and the general reader will enjoy the book s explanations and analyses of some of the most important phenomena of today s turbulent markets Donald MacKenzie is Professor of Sociology Personal Chair at the University of Edinburgh He was winner of the 2005 John Desmond Bernal Prize awarded jointly by the Society for Social Studies of Science and the Institute for Scientific Information for career contributions to the field of science studies His books include *Inventing Accuracy* MIT Press 1990 *Knowing Machines* MIT Press 1996 *Mechanizing Proof* MIT Press 2001 and *An Engine Not a Camera How Financial Models Shape Markets* MIT Press 2006 *C02 Fundamentals of Financial Accounting - Study Text* ,2012-05-31

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