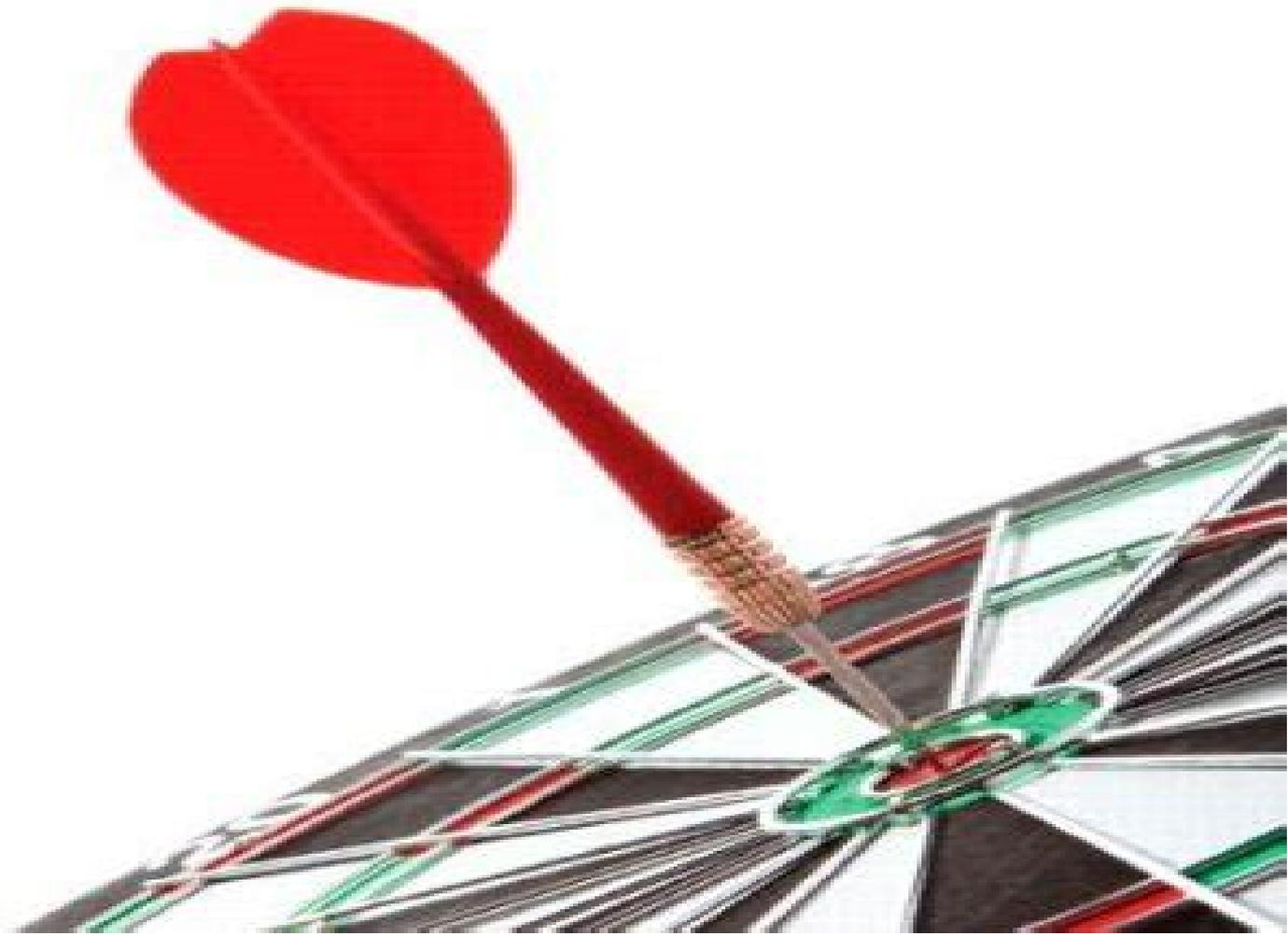


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Subject Guide to Books in Print, 2001

Accounting for Value in Marx's Capital Robert Bryer, 2017-09-07 Many scholars discuss Marx's Capital from many perspectives but Accounting for Value uniquely advances and defends an accounting interpretation of his theory of value that he used it to explain capitalists accounts It confirms and builds on the Temporal Single System Interpretation's refutation of the charge that Marx's illustration of the transformation from values to prices is inconsistent and its defense of his Law of the Tendency of the Rate of Profit It rejects other interpretations by showing that only a temporal single system interpretation is consistent with Marx's accounting The book shows that Marx became seriously interested in accounts from the late 1850s during an important period in the development of his critique of political economy asking Engels for information and explanations Examining their letters in the context of Marx's evolving work it argues supports the hypothesis that discovering he could explain them with his theory of value gave him the breakthrough he needed to decide how to present his work and explains why in 1862 he decided to change its title to Capital Marx's explanations of capitalist accounting it concludes amount to an accounting theory that explains how individual capitalists and the capital market use what is for many the invisible hand of accounting to control the production and distribution of surplus value Marx claimed his theory of value was a work of science a critique of political economy that would deliver a theoretical blow from which the bourgeoisie would never recover He failed critics argue because his critique depends on hypothetical entities which we

cannot directly observe such as value and abstract labour surplus value which means his theory is not open to empirical refutation The book however argues that he used his theory of value to explain the phenomenal forms of profit rate of profit etc by explaining the observable accounting principles and practices capitalists use to calculate and control them in which as he said we can glimpse the determination of value by socially necessary labor time which experience could have refuted

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