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REVIEW OF ACCOUNTING THEORY GODFREY 6TH EDITION PDF

- Although Mr. Phillips makes a persuasive argument for the causes of ascension of radical right wing, he misses the biggest

reason for their rise. If anybody should be familiar, it is he. The core of Nixon's "Southern Strategy" was to use RACE as a bait in getting white southerns to vote. Using the civil rights movement and protest on Vietnam war as an excuse to enforce law and order frenzy, the use of fear as political weapon was strong then as is now post 9-11. Don't underestimate the politics of boogy man.

- The title is somewhat misleading. We expect the text to dwell on the rise of Christian fundamentalism and its effect upon American democracy. In fact the Southern Baptist Convention, for one, does constitute a major focus. However, Phillips also wants to show how radical religion, debt overhang, and politics of oil comprise three major perils for 21st century America, and collaterally, how this troika has given rise to our current debacle in the Middle-East . If we add to these subtopics, an additional concern with drawing historical parallels between America's trajectory and past empires, we get a pretty complex mix that is difficult to evaluate. In sum, I think this rather unwieldy sprawl does constitute a problem with the book. Instead of coming together in a sharp focus, the needed cohesiveness tends to scatter out over the 400 pages. Radical religion remains the center-piece, but I think a book dwelling on all three perils equally or one on radical religion exclusively would have been more effective. Nonetheless, when a pedigreed conservative like Phillips (no enemy of religion) sounds alarms about the rise of fundamentalism and the Southernization of Republican party politics, many of us not alligned with the right sit up and pay attention, no matter what the overall mix. There are two points

regarding the nation's current borrowing binge (one of Phillip's three perils) I want to briefly mention. This issue ultimately pivots on whether the national economy has genuinely entered a newly international phase such that old borrower-lender risks no longer apply. If that's the case, then the many parallels he draws with past debt traps, despite appearances, are rendered moot. I wish he had given this key aspect more critical attention than merely marshaling the adverse debt numbers, informative though these trends are. Then too, for some reason the discussion pays surprisingly little attention to defense expenditures which-- whatever their intimidation value-- are eating up much of the federal budget. Some perspective is in order here since weapons sales amounts to one of our few export bonanzas, while military R&D; amounts to one of our few remaining sources of industrial innovation. How this aspect of budgetary policy affects the

broader national trajectory would have been a valuable inclusion. Of course, whatever relevance value these have to the borrowing binge, such additions would add to the sprawl. Nonetheless, behind the largely detached prose, Phillips is clearly worried about longer term trends propelling the Republican party and the nation as a whole. Moreover, there's some irony in his current electoral findings. If liberals underestimated the role of religion in American life in past decades, conservatives now risk overestimating it, creating a base too narrow to sustain the politics of fundamentalism. Coming from the strategist who was an earlier voice in the wind, such words should resonate in the age of Falwell and Robertson. There are a number of works discussing these pressing topics available. However, as a principled conservative and proven trend-detector, Phillips should not be passed up.