# Article information:

تاریخچه حسابداری از آغاز تا به حال - علم ساز  
<https://elmsaz.com/%d8%aa%d8%a7%d8%b1%db%8c%d8%ae%da%86%d9%87-%d8%ad%d8%b3%d8%a7%d8%a8%d8%af%d8%a7%d8%b1%db%8c-%d8%a7%d8%b2-%d8%a2%d8%ba%d8%a7%d8%b2-%d8%aa%d8%a7-%d8%a8%d9%87-%d8%ad%d8%a7%d9%84/>

# Article summary:

1. The history of accounting dates back to ancient times, with the counting system existing even before written language.

2. Modern official accounting in America and Europe began in the 19th century, with the establishment of certified accounting firms and the emergence of chartered accountants.

3. The first national accountancy organization in America, AICPA, was officially established in 1887.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

The article titled "تاریخچه حسابداری از آغاز تا به حال - علم ساز" provides a brief overview of the history of accounting from ancient times to the present. However, there are several issues with the content that need to be addressed.

Firstly, the article lacks proper sources and references for its claims. It mentions historians' beliefs about the existence of counting systems before written language, but it does not provide any specific sources or evidence to support this claim. Without proper citations, it is difficult to verify the accuracy of these statements.

Secondly, the article seems to have a bias towards Western accounting history. While it briefly mentions the history of modern accounting in Iran, it focuses primarily on America and Europe. This bias limits the scope of the article and neglects other important developments in accounting history from different regions of the world.

Additionally, the article does not explore counterarguments or alternative perspectives on the history of accounting. It presents a linear narrative without acknowledging potential controversies or debates within the field. A more comprehensive analysis would consider different interpretations and viewpoints on key historical events and their impact on accounting practices.

Furthermore, there is a lack of critical analysis regarding potential risks or limitations associated with accounting practices throughout history. The article mainly focuses on the development of accounting standards and institutions without discussing potential shortcomings or challenges faced by accountants in different time periods.

Moreover, there is promotional content present in the article, particularly when discussing modern chartered accounting in America and Europe. The author highlights Scotland as home to the oldest public accounting firms without providing any context or evidence for this claim. This type of promotional language undermines the objectivity and credibility of the article.

Overall, while this article provides a basic overview of accounting history, it lacks depth, reliable sources, balanced reporting, and critical analysis. To improve its quality and credibility, it should include proper citations, consider a broader global perspective, address counterarguments, acknowledge potential risks and limitations, and avoid promotional language.

# Topics for further research:

* History of accounting in non-Western regions
* Alternative perspectives on the origins of accounting
* Controversies in accounting history
* Limitations and challenges in historical accounting practices
* Global developments in accounting history
* Critiques of modern accounting standards and institutions

# Report location:

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