

1. Record Nr.	UNINA9910461339003321
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Titolo	Globalization and contextual factors in accounting [[electronic resource]] : the case of Germany / / Eva Heidhues, Chris Patel
Pubbl/distr/stampa	Bingley [England], : Emerald Group Pub. Ltd., 2012
ISBN	1-280-12043-6 9786613524294 1-78052-245-2
Edizione	[1st ed.]
Descrizione fisica	1 online resource (209 p.)
Collana	Studies in managerial and financial accounting, , 1479-3512 ; ; v. 23
Altri autori (Persone)	PatelChris
Disciplina	657.09 657.0943
Soggetti	International finance Globalization Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	FRONT COVER; GLOBALIZATION AND CONTEXTUAL FACTORS IN ACCOUNTING: THE CASE OF GERMANY; COPYRIGHT PAGE; CONTENTS; LIST OF TABLES; LIST OF ABBREVIATIONS; INTRODUCTION; REFERENCE; 1. GLOBALIZATION AND ACCOUNTING CONVERGENCE - OVERVIEW; INTRODUCTION; GLOBALIZATION AND ACCOUNTING CONVERGENCE - BACKGROUND AND RELEVANT DEFINITIONS; AIM AND OBJECTIVES; METHODOLOGY; CONTRIBUTIONS; NOTES; 2. A CRITIQUE OF GRAY'S FRAMEWORK ON ACCOUNTING VALUES USING GERMANY AS A CASE STUDY; INTRODUCTION; GRAY'S THEORETICAL FRAMEWORK OF ACCOUNTING VALUES CRITICISMS OF GRAY'S MODEL OF ACCOUNTING VALUES AND ITS SUBSEQUENT APPLICATION GERMANY'S ACCOUNTING MODEL: GRAY'S ACCOUNTING VALUES APPLIED; THE LEGITIMACY OF "SECRECY" IN FINANCIAL DISCLOSURE; DISCUSSION AND CONCLUSION; NOTES; 3. ADOPTION OF IFRS IN GERMANY: A NEO-INSTITUTIONAL ANALYSIS; INTRODUCTION; THE RELEVANCE OF INSTITUTIONAL THEORY IN ACCOUNTING; DEVELOPMENT AND LEGITIMACY OF THE GERMAN ACCOUNTING MODEL; ADOPTION OF IFRS AND ISOMORPHISM;

DISCUSSION AND CONCLUSIONS; NOTES

4. THE INFLUENCE OF POWER AND LEGITIMACY ON GERMAN ATTITUDES TOWARD THE IASB AND THE PROMOTION OF PROFESSIONAL JUDGMENTS INTRODUCTION; PREVIOUS RESEARCH ON LEGITIMACY PERCEPTIONS AND ATTITUDES TOWARD THE IASB AND IFRS; PROPOSED FRAMEWORK TO STUDY ATTITUDES TOWARD THE PROMOTION OF PROFESSIONAL JUDGMENT BY THE IASB; RESEARCH METHODS; RESULTS; DISCUSSION AND ANALYSIS; CONCLUSIONS; NOTES; 5. THE INFLUENCE OF UNCERTAINTY AVOIDANCE ON ACCOUNTANTS' MATERIALITY JUDGMENTS: A CROSS-CULTURAL STUDY OF GERMAN AND ITALIAN ACCOUNTANTS; INTRODUCTION; THEORETICAL BACKGROUND AND HYPOTHESES DEVELOPMENT METHODOLOGY RESULTS AND DISCUSSION; CONCLUSIONS; NOTES; 6. CONCLUSIONS; INTRODUCTION; SUMMARIES, IMPLICATIONS, AND CONTRIBUTIONS OF INDIVIDUAL RESEARCH PROJECTS; OVERALL CONCLUSIONS AND FURTHER IMPLICATIONS; LIMITATIONS AND SUGGESTIONS FOR FUTURE RESEARCH; REFERENCES

Sommario/riassunto

Studies in Managerial and Financial Accounting provides a better understanding, and guidance for both academics and managers alike, of the most effective management control and performance measurement mechanisms to drive and measure superior organizational performance as they work toward improving organizational performance.