

1. Record Nr.	UNINA9910826908903321
Titolo	Adoption of Anglo-American models of corporate governance and financial Reporting in China // edited by Huiying Wu, Chris Patel
Pubbl/distr/stampa	Bingley, England : , : Emerald, , 2015 ©2015
ISBN	1-78350-897-3
Edizione	[First edition.]
Descrizione fisica	1 online resource (270 pages) : illustrations, tables
Collana	Studies in managerial and financial accounting, , 1479-3512 ; ; v. 29
Altri autori (Persone)	WuHuiying PatelChris
Disciplina	657.0951
Soggetti	Business & Economics - Accounting - Financial Accounting Financial accounting Accounting - China Financial statements - China Auditing - China
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"EmeraldBooks"--Cover.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Global convergence and corporate governance-related financial reporting issues -- The development of accounting thought and practices in China -- An integrated institutional perspective -- Research design -- The corporate governance and accounting environment in China -- Corporate governance-related financial reporting issues in China : empirical evidence -- Summary and conclusion.
Sommario/riassunto	This monograph critically examines the adoption of Anglo-American models of corporate governance and financial reporting in China. More specifically, it examines whether measures taken by the Chinese government, including the adoption of the International Financial Reporting Standards, the introduction of independent directors and audit committees, and the strengthening of auditor independence, are likely to improve the quality of financial reporting. A comprehensive theoretical framework based on institutional theory, which incorporates international influences, domestic influences, and intraorganizational

dynamics, was developed. The findings suggest that the current institutional environment in China does not yet fully support Anglo-American practices. The implementation of internationally acceptable principles and standards is largely symbolic rather than instrumental. This monograph shows how contradictory institutional pressures shape the process and outcome of loose coupling between regulations and actual operations, which are intertwined with organizations conflicts of interest and power dependence within Chinas institutional setting.

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