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Financial and external reporting research: the broadening corporate governance challenge

Lee D. Parker

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Abstract

This study provides a critical examination of contemporary financial and external reporting research from a corporate governance perspective. Adopting Hines' social constructionist approach to financial reporting, the study investigates research into accounting publishing patterns, published reviews of major subject areas within financial and external reporting research, and interviews a sample of accounting professors in British universities. The findings reveal a strong North American economics and finance-based positivist influence, a largely uncritical acceptance of accounting's subservience to the demands of the market, a reluctance to engage major policy questions and broader reporting constituencies. These appear to be conditioned to a large degree by internal features and pressures within the academic research community. Evidence is presented for greater attention to major environmental shifts

impacting accounting and communities globally, a reinvigoration of researchers' direct engagement with reporting constituents in the field, a revisiting of major accounting, business, social and environmental policy questions, and a preparedness to address today's major corporate governance concerns of communities and governments.

Keywords:

Accounting policy | accounting research | corporate governance | external reporting | financial accounting | financial reporting

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