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Financial and external reporting research: the broadening corporate governance challenge

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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 perspective, the study examines the role of accounting and financial reporting in the construction of corporate governance. The study argues that the current accounting and financial reporting research is largely conditioned by a search for a 'best practice' model of corporate governance. This research is largely conditioned by a search for a 'best practice' model of corporate governance. This research is largely conditioned by a search for a 'best practice' model of corporate governance. This research is largely conditioned by a search for a 'best practice' model of corporate governance.

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business, social and environmental policy questions, and a preparedness to address today's major corporate governance concerns of communities and governments.

Keywords:

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