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The Political Economy of Economic (Mis)representation

The political economy of International Accounting Standards

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and compare things which, by their very nature, are neither quantifiable nor directly comparable.

KEYWORDS:

Accounting	International Accounting Standards Board	private authority	capital	financialization	
varieties of capitalism					

ACKNOWLEDGEMENTS

Research leading to this article was funded by the Netherlands Organisation for Scientific Research (NWO) as part of their 'Shifts in Governance' programme. We would also like to thank three anonymous referees for their comments.

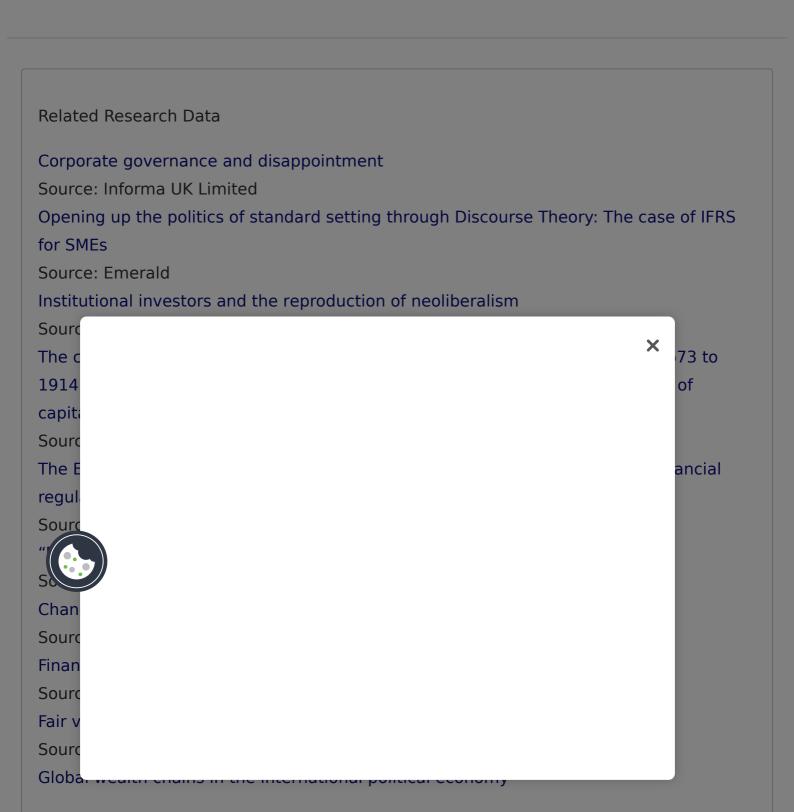
Notes

1 The IASB has recently started using the term International Financial Reporting Standards (IFRS) instead of International Accounting Standards (IAS). To avoid confusio x e, we use the sing are still in force. n of this 2 We ow article. n by the 3 Notw e the Euro finance ncerned. 4 We ow n of this article. 5 For a r philosop 005).

6 The term 'Cambridge Controversies' refers to a long debate between economists in Cambridge, England and Cambridge, Massachusetts from the mid-1950s to the mid-1970s (see <u>Cohen and Harcourt, 2003</u>). Although the dates might imply that the debate was resolved, the recent article by Cohen and Harcourt concludes otherwise.

7 To maintain consistency between accounts it is also expected that equivalent accounting treatment will have to be applied to goodwill generated internally by a corporation (<u>Bromwich</u>, 2004; <u>FT</u>, 2006).

8 The Big Four global accountancy firms are PriceWaterHouseCoopers (PWC), Ernst & Young, Deloitte & Touche, and KPMG.



Source: Informa UK Limited

The financialization of the American economy

Source: Oxford University Press (OUP)

Varieties of Capitalism

Source: Oxford University Press

The Diffusion of Power in the World Economy

Source: Cambridge University Press

The Boundaries of Financial Reporting and How to Extend Them

Source: JSTOR

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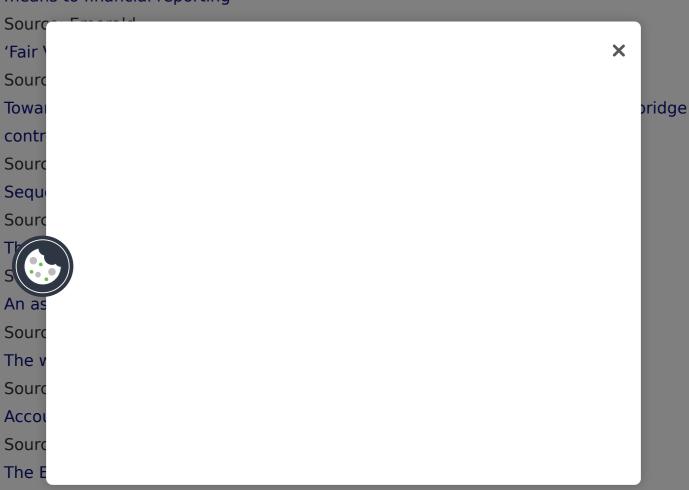
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