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Post-Hofstede diversity/cultural studies: what contributions to  
accounting knowledge?

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## Abstract

Since Hofstede published his book, *The consequences of culture*, numerous comparative studies have flourished and built on the well-known five-dimension model. In 1999, two critiques were addressed to these pieces of work. Bhimani (1999) critiqued their homogeneity and poor ability to enhance our understanding of accounting. Knowledge claims articulated, claims addressed, datasets and methods, and theoretical frameworks were always the same, which has inevitably led to predictable conclusions and contributions to scientific knowledge. For their part, Harrison & McKinnon (1999) stressed that all these studies had failed at explaining the determinants of accounting situations and practices. These two critiques called for alternative cultural/diversity studies in accounting research, promoting new settings, theoretical frameworks, and methods. In that context, our paper aims at critically reviewing the situation of diversity/cultural accounting research ten years later. This research purports to analyse the contributions of post-Hofstedian research to accounting knowledge. To this end, we selected all papers published by international accounting journals in 2009 and dealing with culture or diversity. In total 68 papers fell within our remit. We coded each of them with respect to the criteria of Bhimani's (1999) critique: knowledge claims and debates, means deployed (empirical site, theoretical framework, methods employed) and ultimately contributions to scientific knowledge (empirical, theoretical and methodological). We found that post-Hofstedian research offers large variety of approaches and contributions to knowledge, which, compared against the outcome of Hofstede-based studies, is quite a scientific revolution (as defined by Kuhn, 1970). Despite diversity and discontinuity, all these publications have in common that they make culture part of the social environment in which an accounting situation is observed. This leads all authors to spend room making that context clear to the reader before conceptualisation commences. In other words, post-Hofstedian research unbound culture, accounting, organisations and society.

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**Keywords:** culture, diversity, Hofstede, accounting, knowledge

## Introduction

Since Hofstede published his book, *The consequences of culture*, numerous comparative studies have flourished and built on the well-known five-dimension model. In 1999, two critiques were addressed to these pieces of work. Bhimani (1999) critiqued their homogeneity and poor ability to enhance our understanding of accounting. Knowledge claims articulated, claims addressed, datasets and methods, and theoretical frameworks were always the same, which has inevitably led to predictable conclusions and contributions to scientific knowledge. For their part, Harrison & McKinnon (1999) stressed that all these studies had failed at explaining the determinants of accounting situations and practices. These two critiques called for alternative cultural/diversity studies in accounting research, promoting new settings, theoretical frameworks, and methods. In that context, our paper aims at critically reviewing the situation of diversity/cultural accounting research ten years later. This research purports to analyse the contributions of post-Hofstedian research to accounting knowledge. To this end, we selected all papers published by international accounting journals in 2009 and dealing with culture or diversity. In total 68 papers fell within our remit. We coded each of them with respect to the criteria of Bhimani's (1999) critique: knowledge claims and debates, means deployed (empirical site, theoretical framework, methods employed) and ultimately contributions to scientific knowledge (empirical, theoretical and methodological). We found that post-Hofstedian research offers large variety of approaches and contributions to knowledge, which, compared against the outcome of Hofstede-based studies, is quite a scientific revolution (as defined by Kuhn, 1970). Despite diversity and discontinuity, all these publications have in common that they make culture part of the social environment in which an accounting situation is observed. This leads all authors to spend room making that context

clear to the reader before conceptualisation commences. In other words, post-Hofstedian research unbound culture, accounting, organisations and society.

The argument is structured as follows. Section 1 sets our key constructs and positions our research *vis-à-vis* critiques addressed to Hofstedian studies. Section 2 introduces our dataset and the methodology we developed to gather and analyse the 68 papers of our remit. Section 3 presents and discusses the knowledge claims articulated and debates addressed by post-Hofstedian research. Section 4 describes and discusses cultural and organisational settings studied, methods for data collection and analysis and theoretical frameworks adopted. Section 5 evaluates empirical, theoretical and methodological contributions to knowledge permitted by that stream of research. The final section summarises and discusses our findings and concludes the paper.

## **1. Why post-Hofstedian diversity accounting research?**

Although this paper offers a critical review of the accounting literature handling diversity or cultures, it departs from prior similar works. To date, two publications in the accounting field have purported to critically review the accounting literature dealing with culture (Baskerville, 2003, 2005; Berry, 2005; Bhimani, 1999; Broadbent, Jacobs, & Laughlin, 1999; Efferin & Hopper, 2007; Harrison & McKinnon, 1999; Kuhn, 1970; Kurunmaki & Miller, 2006; Left, 1990; Miller & Napier, 1993; Preda, 2009; Roberts & Scapens, 1985; Wickramasinghe, Hopper, & Rathnasiri, 2004), whereas two other articles (Baskerville, 2003, 2005) have openly critiqued the relevancy of Hofstede-driven studies. Amongst non-literature review papers, two have devoted long developments to prior accounting researches handling culture (Alawattage & Wickramasinghe, 2009; Efferin & Hopper, 2007). These six papers have in

common that they point to the weaknesses and limits of these researches, which is not purported by ours.

Harrison and McKinnon (1999) sought to analyse the theoretical and methodological weaknesses of the accounting studies dealing with culture. The authors identified four major weaknesses, which can be summarised as an overly simplification of culture as a proxy constructed through questionnaires. In sum, they point out four weaknesses in Hofstede-driven studies leading to poor contributions to knowledge.

First, cultural accounting researchers have failed to consider the totality of culture in their theoretical developments. Harrison and McKinnon convict these researchers of choosing an easy path by consciously leaving some dimensions of culture present in the empirics aside. Eventually, authors of such papers only select some cultural dimensions and ignore other which can be albeit insightful. Doing so, they do not demonstrate scientific rigor, theoretical constructs being loosely explicated or at least specified, which points to methodological issues in the conduct of a research project (Harrison & McKinnon, 1999, pp.488-489). Second and correlatively, these studies reveal an almost universal tendency to consider values, norms and beliefs in all cultures equally weighted and therefore to conflate core and peripheral items into culture. By extension, difficulty to grasp contents of beliefs and norms results in these studies relying on sole values without distinguishing between stability and evolution, authors blackboxing them *a priori* through five dimension scoring (Harrison & McKinnon, 1999, pp.490-491). Third, they neglect culture's greater depth, richness and complexity as well as essential diversity. Seeking for universally applicable dimensions leads to standardise culture *in lieu* of grasping what is specific (Harrison & McKinnon, 1999, p.492). Fourth, excessive reliance on the value dimensional conceptualisation offered by Hofstede has produced a

highly restricted conception and focus on culture, viz. a functionalist view of diversity prohibiting understanding (Harrison & McKinnon, 1999, pp.497-498). In sum, standardised and normalised data collection protocols, samples and analysis models neglects other methods (e.g. ethnographic) helping understand why practices can vary from one group to another. In other words, these studies have left aside trans-disciplinary research and insights from other disciplines than management science or accounting (Harrison & McKinnon, 1999, p.503).

In the same issue of *AOS*, Bhimani (1999) critically examined two conceptual approaches usually adopted by researchers to explore the basis for differences in cross-country management control systems. As in Harrison's & McKinnon's (1999) study, Bhimani emphasises the conceptual and methodological weaknesses of the cultural contingency school attempting to explain regularities of structuration in organisational phenomena. Assuming that the alleged structures of the social order can be verified empirically through universal methodological instruments, they privilege nomothetic approaches characterised by intrinsic weaknesses. First, researchers tend to apply to other cultures what is worth for theirs (e.g. predetermined values) and do not endeavour to identify values specific to the groups studied. Thereby, they run ethnocentrism danger and only scratch the surface of diversity, which makes their contributions to knowledge both poor and predictable (Bhimani, 1999, pp.418-419). On the other hand, approaches directed at understanding the specificities of a group through observation of individual and collective behaviour and practices reveals concern about trans-disciplinary research. Methodologically, this leads researchers to rely on non-management or accounting literature and to conduct ethnographic studies stressing differing cultural constructs. Despite efforts, the latter approach seems to over-focus on specificities and lacks of generalisation (Bhimani, 1999, p.422). Therefore, means to reconcile to universal and the particular are suggested, such as use of neo-institutional theories directed at grasping

the manner social order is constituted as practical activity in which individuals' interactions are driven by a bundle of common understandings, rules, routines and teleoaffective structures (Bhimani, 1999, p.428, (Ahrens & Mollona, 2007), pp.309-310).

Both reviews addressed methodology and theory choices in cultural studies and neglected what made the design of such researches consistent. Indeed, they did not question the philosophical underpinnings thereof. Therefore, in 2003, Baskerville aimed at filling a gap in her pamphlet '*Hofstede never studied culture*', in which she denounced three major problems and weaknesses in such studies. She refutes the appropriateness of equating nation with culture, points to difficulties of culture quantification through abstract values and denounces researchers' outsider position *vis-à-vis* the cultures studied. Through such sharp critiques on that research stream, she stresses the limits of realist ontology and implicitly calls for nominalism, viz. what people do and say (Baskerville, 2003, pp.1-2). Baskerville's critique conveys unaddressed issues in cultural accounting research. These concern concept accuracy, consistency and reliability as well as methods. Indeed, it transpires that reducing culture to national values summarised in five dimensions is a narrow approach to a broad and serious social phenomenon. Actually, she suggests ethnic identity being considered a cultural concept in *lieu* of nationality. Moreover, she denounces the use of culture as an explanatory variable, stressing that quantitative approaches to culture would help understand its core and actuality.

Given the sharpness of critique, Hofstede replied to her in the same issue of *AOS*, admitting that, although nations are not the best unit for studying cultures, they are an easy approximation convenient for comparisons, which is reinforced by statistical robustness ((Hofstede, 2003), p.812). Remarkably, he defends the choice of nationality as a pattern of shared values and also his quantitative approach, 90% of his conclusions being validated.



Ultimately, Hofstede turns full circle, which is again critiqued by Efferin & Hopper (2007), as such research has neglected issues in the subjective construction of cultural affiliation (i.e. ethnicity) and multi-culturalism (Efferin & Hopper, 2007, p.224, Greer & Patel, 2000, p.308).

Therefore, following Efferin's & Hopper's seminal work on management control systems and ethnicity, Alawattage & Wickramasinghe (2009) outlined the existence of another stream of literature influenced by Marxist approaches to culture viewed as oppressed ethnic minorities or indigenous peoples. Our paper contributes to this feed in three respects. First, ten years after Bhimani's publication, the national specificity and societal effects approach is no longer at a stage of infancy and deserves attention. Second, as intuited by Alawattage & Wickramasinghe (2009), the infant Marxist critical stream deserves similar attention. Third, and it is the main contribution of our research, we are not purporting to critique prior researches. Rather, we aim at understanding by what they are underpinned and how they contribute to scientific knowledge. In no way, we are intending to point to strengths or weaknesses, our claim being merely to understand how cultural/diversity studies contribute to knowledge.

## **2. A critical review of the literature published 10 years after the main critiques of Hofstede-based studies**

As prior literature reviews have already offered critical analyses of Hofstede-driven studies, we leave these aside and focus on those directed at understanding the specificities of a group. This paper is addressing how non-Hofstede-based diversity studies in accounting research contribute to knowledge. Hence, we position our research *vis-à-vis* Bhimani's (1999) and Harrison's & McKinnon's (1999) critique addressed to Hofstedian studies. We are

investigating how accounting scholars deal with diversity issues ten years after these critiques.

In our evaluation of the 2009 accounting literature on diversity, we are applying the same protocol and analytical framework as Hopper et al. (2009) did consistently with prescriptions from methodology literature. We will deconstruct papers dealing with diversity and cultural issues with respect of *knowledge claims articulated, knowledge debates addressed, the cultural setting chosen, methods employed, theoretical framework adopted, and contributions to scientific knowledge*. We are departing from Hopper's et al.'s (2009) work in that we will not adopt another meta-analytical framework. As their study evaluated management accounting research in less developed countries with a colonial heritage, they read the literature through a cultural political economy framework. In this paper, we will consider the 6 above categories our theoretical framework.

To this end, we conduct a systematic literature review of articles published in international peer-reviewed accounting journals in 2009, viz. *Accounting, Organizations and Society*, *Critical Perspectives on Accounting*, *Accounting, Auditing & Accountability Journal*, *Financial Accountability & Management*, *the British Accounting Review*, *the Journal of Accounting and Organizational Change* and *the International Journal of Accounting*. In online databases, we have searched for papers whose title contained at least one of the concepts usually used in cultural studies: *culture, cultural, diversity, nationality, national, race, racial, ethnicity* or *ethnic*. Then, we applied the same keywords to abstract, full text and bibliographic references to capture papers whose title did not obviously addressed cultural issues. Third, as we were concerned about dealing with countries as political-geographical locations, we manually sought for publications dealing with cultures country-by-country or

ethnicity-by-ethnicity (e.g. *Sweden/Swedish, Aboriginal/Australia...*).

We found 68 papers, of which 9 from *AAAJ*, 5 from *AOS*, 3 from *BAR*, 18 from *CPA*, 8 from *FAM*, 7 from the *Journal of Accounting and Organizational Change*, 2 from *MAR*, 2 from *Qualitative Research in Accounting & Management*, 3 from the *EAR*, 7 from the *International Journal of Accounting*, and 4 from *Accounting in Europe*.

Our *ex post facto* reading of these studies led us to code them consistently with our theoretical framework, i.e. *knowledge claims* (i), *knowledge debates addressed* (ii), *concepts – nationality, country or ethnicity* – (iii), *empirical site* (iv), *methods* (v), and lastly *contribution to scientific knowledge* (vi)<sup>1</sup>.

In this section, the three streams of literature mentioned in the precedent section will be developed more in detail, each sub-section dealing with one. It is our intention that this section be merely descriptive, critical analysis coming later on, once the contents of the three approaches to be culture have been understood.

### **3. Knowledge debates and claims in diversity accounting research**

As a preamble, we note that, of 68 publications dealing with diversity or cultural issues, 10 do not specify the knowledge debate addressed. The majority 58 papers specifying the debates *vis-à-vis* which they are positioned aim either at contributing to the literature on a given accounting issue (54 papers) or at introducing a cultural setting traditionally neglected by accounting scholars (4 papers).

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<sup>1</sup> For a detailed exposition of each publication, see Appendix 1.

### ***3.1. Knowledge debates addressed***

Two types of knowledge debates are addressed by the 54 papers addressing theoretical issues: in the accounting field or in other social sciences. Authors willing to feed debates outside accounting do also expect to contribute to the accounting literature. In these cases, diversity and culture serve to conduct interdisciplinary research addressing cross-disciplinary knowledge debates (6 papers). One endeavours to operationalise Habermas' communicative actor theory in accounting research, because it has so far been used loosely (Agyemang, 2009). One seeks to contribute to the literature on narratives in accounting research through departing from cognitivist and behaviourist approaches, philosophy of discourse and sciences being the object of enquiry (Collins, Dewing, & Russell, 2009). One seeks to contribute to the literature on sociology of professions with emphasis on the accountancy profession (Ramirez, 2009). Another purports to contribute to the governmentality literature and research on accounting regulation (Richardson, 2009), while another claims to contribute to the growing Social Studies of Finance research paradigm (Roscoe & Howorth, 2009). In all these papers, the empirical case and cultural setting selected are directed at enhancing knowledge of accounting and beyond.

Within the other 48 papers addressing knowledge debates in the accounting field, three major issues are subjected to contributions, while other areas remain relatively understudied. 8 papers aim at contributing to the literature on performance measurement in public sector organisations, country being the cultural context in which such organisations operate (Agyemang, 2009; Andersson & Tenglad, 2009; Bracci, 2009; James, 2009; Li & Tang, 2009; Mellett, Marriott & Macniven, 2009b; Nyamori, 2009; Østergren, 2009). Second, 6 papers purport to contribute to knowledge of accounting in less developed countries (Alattar, Kouhy, & Innes, 2009; Alawattage & Wickramasinghe, 2009; Neu, Everett, & Rahaman, 2009;

Uddin, 2009; Verma & Gray, 2009; Yee, 2009) and 5 others to the literature on voluntary environmental disclosure (Bebbington, Higgins & Frame, 2009; Déjean & Martinez, 2009; Fallan & Fallan, 2009; Hassan, Romilly, Giorgioni & Power, 2009; Laine, 2009). 3 articles explicitly adopt a critical stance to contribute to the literature on accounting as device for oppression and domination of minorities and post-colonial peoples (Hammond, Clayton, & Arnold, 2009; K. James & Otsuka, 2009; Jayasinghe & Thomas, 2009).

The other 26 papers address more specific and centred knowledge debates, such as accounting manipulation theories and creative accounting (Atik, 2009; Omurgonulsen & Omurgonulsen, 2009) or corporate governance literature (Christopher, Savrens, & Leung, 2009; Wan-Hussin, 2009), efficiency of accounting training programmes (Celik & Ecer, 2009), accounting standard-setting (Colasse & Pochet, 2009), institutional restrictions to borrowing as consequence of excessive debt (Dafflon & Beer-Tóth, 2009), credit rating quality (Duff & Einig, 2009), accounting in SMEs (Eierle & Haller, 2009), ability to encourage investors to rely on non-financial disclosure (Espinosa, Gietzmann, & Raonic, 2009), factors determining donations to charities (Jacobs & Marudas, 2009), accounting change (Jupe, 2009; Norhayati & Siti-Nabiha, 2009), research equity analysts' behaviour (Lakhal, 2009), board composition and financial expertise (Jeanjean & Stolowy, 2009), relative performance evaluation (Liu & Stark, 2009), cash flow statement (Mecheli, 2009), control effectiveness (Minelli, Rebora, & Turri, 2009), autonomy and accounting information use (Purdy & Gago, 2009), globalisation and the accountancy profession (Samsonova, 2009), ethical climate in accounting professions (Shafer, 2009), evaluation of intangible assets (Shah, Stark, & Saeed, 2009), risk accounting and critical perspectives on numbers and calculative sciences (Wahlström, 2009), dividend policy determinants (Wei & Xiao, 2009).

At this stage, we can note that diversity accounting research tends to address clear knowledge debates, only 10 papers avoiding the question and 4 considering knowledge debate strictly empirical. On the other hand, it appears that accounting knowledge debates addressed are diverse and numerous. At first glance, diversity/cultural studies in accounting research do not address one single knowledge debate. Apparently, scrutinising a given context should provide a case with rich insights directed at enhancing knowledge of any accounting phenomenon.

### ***3.2. Knowledge claims articulated***

Now that knowledge debates addressed by diversity accounting studies have been clarified, the knowledge claims articulated by authors are to be developed. These are now explored at two levels: the accounting phenomenon addressed on one hand, and knowledge type on the other.

We first note that two papers articulate no explicit knowledge claims (Mecheli, 2009; Timoshenko & Adhikari, 2009), while five express ambiguous research purposes (Allen, 2009; Arsoy & Gucenme, 2009; Atik, 2009; Mellett, Marriott, & Macniven, 2009a; Shah et al., 2009). Allen's (2009) paper argues "that government is too optimistic about the benefits of the introduction of a wider range of providers, and insufficiently concerned about possible undesirable consequences of such changes for efficiency, quality and accountability in a public sector organisation"(p.374) without specifying what is effectively studied or expected. Arsoy & Gucenme (2009) state "the aim of [their] study is to examine the history of inflation accounting and its applications in Turkey" (p.569) and do not give insights into knowledge they expect to produce. Our statement here can be discussed, the authors being seemingly in historians' paradigms. However, more obviously, Atik (2009) articulates a knowledge claim disabling understanding of expected contribution, as "income-smoothing behaviors of Turkish

listed companies are detected” (p.591). In the latter knowledge claim, the lay-reader cannot imagine what detection and income-smoothing behaviours are. For their part, Mellett et al. (2009) “ [describe] how accruals accounting has entered into decisions about capital assets in the context of strategy development and delivery” (p.437) and do not specify the purposes of such a description. Likewise, Shah et al. (2009) “[investigate] the value relevance of major media advertising expenditures” (p.192). In these seven papers, it does seem that dealing with one given cultural context is a contribution to knowledge *per se*.

Out of these seven papers without explicit knowledge claims, the other 61 purport to understand a large variety of accounting phenomena. Amongst those, three have traditionally attracted scholar attention, such as performance evaluation systems (9 articles), standard-setting (5 papers), audit regulations and practices (6 papers) and accounting and finance professions (7 papers). In addition to these well-documented topics, two new sets of issues are also addressed in diversity accounting research: accounting change and resistance (7 papers), and voluntary environmental disclosure (6 papers). Surprisingly, accounting education (2 papers) and budget-related issues (1 paper) have not much been studied, although the latter were at the core of Hofstede’s (1967) and Wildawsky’s (1975) studies and could have revealed sharp contrast with these authors’ approaches. Relationships between accounting and domination or political power received some attention, but much less than they did in the past (7 papers). The remaining eleven papers purpose to enhance our understanding of more specific accounting phenomena: board composition (2 papers), accounting information use (2 papers), inflation accounting (1 paper), dividend policy determinants (1 paper), the construction of an evaluation formula and model (1 paper), rating quality (1 paper), donations to nonprofits (1 paper), reliance on non-financial information in investment policy designing (1 paper), and approach to narratives in accounting research (1 paper).

Although these 61 papers claim to contribute to understanding accounting phenomena, the nature of their knowledge claims, regardless of the topic studied offers large diversity too. 26 papers purport to explore or depict an accounting phenomenon and articulate empirical knowledge claims. In most of these, description of accounting in a cultural setting is claimed to be an expected contribution to knowledge. For instance, Espinoza's et al.'s (2009) study "seeks to see whether US institutional investors are more or less sensitive to the non-financial disclosures of non-adopters of the US GAAP" (p.63).

14 papers articulate explanation of accounting phenomena through a cause-effect relation as knowledge claim. For instance, Courtney's et al.'s (2009) study aims at "explaining the reasons for the non-profit housing sector's enthusiastic embrace of strategic planning" (p.55), while Jeanjean & Stolowy (2009) investigate the determinants of boards' financial expertise and Johansson & Siverbo (2009) expect to "explain the causes of the differentiated utilizations of [Relative Performance Evaluation] in Swedish local governments" (p.198). Likewise, Li & Tang (2009) trace "the factors shaping the performance measurement system and affecting the nature of change in the case company" (p.194).

21 papers claim provide an understanding of either the processes and human interactions by which an accounting phenomenon exists and is perpetuated, or plausible reasons why it is the case. For instance, Alawattage & Wickramasinghe (2009) try to understand embedment of subalterns' emancipatory accounting in transformation of governance and accountability structures through a study in Ceylan plantations. For their part, Bebbington's, Higgins' & Frame's (2009) paper aims at understanding the combination of factors in initiating sustainable development reporting in a study of New Zealand companies and CSR regulators.



Colasse & Pochet (2009) seek to understand standardisation systems through an in-depth analysis of the French *Conseil National de la Comptabilité*. Similarly, Hammond's et al.'s (2009) paper aims at understanding what were the processes, not simply the products, of closure in the apartheid area; why race remains a salient feature of professional closure with the South African accountancy industry, after the 1994 transition to majority rule; and how the South African experience contributes to our understanding of the relationships between racial ideologies, economic class, and the processes of professional closure and credentialing" (p.705). Only one paper explicitly claims to conceptualise practices in a study of investment decision making (Roscoe & Howorth, 2009). In 3 papers, authors specify that they seek to analyse a phenomenon. For instance, Ramirez (2009) analyses how professional organisations govern the various categories that have emerged in the accountancy profession throughout its history, while Christopher et al. (2009) critically analyse the independence of the internal audit function *vis-à-vis* management and the audit committee.

### ***3.3. Culture, diversity and knowledge claims***

Each of these studies handles one specific cultural setting and uses it to meet the knowledge claims articulated. Given the diversity of knowledge claims made (topic and nature), culture is unlikely to play the same role in all publications. In general, authors of exploratory studies claim that detailed presentation of a cultural setting is a contribution to knowledge *per se*, especially if it had been understudied so far. For instance, describing the application of inflation accounting (Arsoy & Guenme, 2009) or accounting training in Turkey (Celik & Ecer, 2009) provides the academia with empirical knowledge of the country. Authors describing accounting phenomena in well-known cultural contexts are more inclined to use them as the social context of operations, e.g. the UK or France. In these cases, authors claim the research site is not central and should give empirical evidence for the study of accounting.

For instance, Agyemang (2009) relies on the UK school sector to explore the nature of control processes in a situation where responsibility for performance and actual performance are decoupled. Similarly, Cooper & Catchpowle (2009) explicate how the US army used audit reports to invade Iraq in order to feed debates on imperialist accounting.

In essence, papers aiming at explaining phenomena seek to draw universal conclusions re accounting, viz. beyond the scope of the setting studied. However, in 9 articles, research question articulation reveals that authors undertake explanation of a phenomenon within the setting studied only. They aim at identifying cause-effect relationships either at a micro level, i.e. the case in the case studied (4 papers) or at a macro-level, i.e. in the cultural setting observed (5 papers). The former situation can be instanced by Li's & Tang's (2009) paper, which "aims to explore the effectiveness of the proposed stakeholder analytical framework in identifying the influencing forces behind stated objectives and strategy in critical performance variables in the context of the case company; and examine the factors shaping the performance measurement system and affecting the nature of change in the case company" (p.194). In these cases, cultural setting specificities are obviously expected to contribute to explanation of actual practices within the case studied. On the other hand, authors seeking to explain accounting phenomena or practices at a macro-level explicitly articulate knowledge claim based on the cultural setting which they expect to explain. These approaches can be evidenced by Wei's & Xiao's (2009) paper purporting "to explain how listed Chinese firms pay different types of dividend to satisfy shareholders and different dividend preferences shaped by institutional factors" (p.169). Clearly, in these studies, cultural setting very specificities lead authors to explain their impact on accounting practices. Authors of the remaining 4 papers articulate knowledge claims beyond the setting, which is presented as the empirical site in which the study was conducted. For instance, Jeanjean & Stolowy (2009)

purport to identify the determinants of boards' financial expertise and composition regardless of organisation or cultural setting. However, cultural specificities are not neglected: authors explain they relate to these to analyse their findings and complete their explanatory model. Micro and macro cultural explanations are then offered to refine analysis, none of them being claimed to be the objective of the paper.

Amongst the 21 papers purporting to understand accounting phenomena, 5 aim at understanding practices within the cultural (4 papers) or organisational setting (1 paper) studied. The former situation can be exemplified by Verma's & Gray's (2009) research, in which "the influence of the social and cultural context, including imperial influences, and political processes on the promulgation of the Companies Act, with particular focus on the accounting provisions in India is explored" (p.110). Claims for organisational setting understanding can be found in Østergren's (2009) research seeking "to increase the understanding of the relationship between different management control practices and the leadership of medical departments" (p.168). The other 16 state two objectives. First, authors seek to understand practices and phenomena within a cultural setting. Second, they claim to decontextualise and generalise their observations. In other words, they expect to feed theories through the observation of culturally situated practices. These approaches can be instanced by Hammond's et al.'s (2009) research (see full quotation in the above section) or Samsonova's (2009) paper exploring "by looking at the development of audit legislation in Russia, how local audit rules and regulatory approaches have evolved along international templates in the process of transnational communication between various actors, including governments, professional accountancy associations, expert groups, audit professionals and organisations with transnational jurisdiction, such as the European Commission" (p.529).

In sum, post-Hofstede diversity accounting research offers large variety of promises. First, whereas most Hofstede-based works addressed performance measurement systems and management control in international functional organisations (Bhimani, 1999; Harrison & McKinnon, 1999), new knowledge debates are addressed in diversity/cultural accounting research. These mainly regard management accounting in public sector organisations, accounting in developing countries or environmental disclosure. In the former two debates addressed, handling one cultural setting is evident, public sector organisations being probably influenced by the cultural and political context in which they operate (Hood, 2000). Likewise, developing countries are considered specific and diverse contexts requiring peculiar attention (Hopper, Tsamenyi, Uddin, & Wickramasinghe, 2009). More surprising is probably culturally situated research on environmental disclosure. The second demarcation from Hofstede-based research lies in knowledge claims made. The former all aimed at explaining and predicting the impact of cultural factors on accounting practices (see critiques articulated by Bhimani, 1999; Harrison & McKinnon, 1999; and Baskerville, 2003, 2005). Unlike these, current diversity research aims at producing empirical knowledge of accounting practices in specific cultural settings, explaining or understanding accounting phenomena informed with one culture. Manifestly, knowledge claims in post-Hofstede diversity accounting research take culture specificities into account, a setting being only the cultural context in which accounting practices are studied. Given the variety of promises made by post-Hofstede diversity accounting research, empirical, methodological and theoretical means deployed are unsurprisingly diverse too.

## **4. Means deployed in post-Hofstedian accounting research**

This section shows how post-Hofstedian scholars have appropriated Bhimani's (2009) call for new empirical empirical organisational and cultural settings studied, theoretical frameworks adopted and methods deployed will be presented. Our argument here is that, ten years later, authors have demonstrated large variety of approaches to culture/diversity in accounting research and therefore responded to Bhimani's call further than what seemed to be expecting.

### ***4.1. Accounting for the Diversity of empirical sites***

Hofstede-based cultural studies tended to address the USA, Japan and China, and compare differentiated impacts of national culture on the design of management control systems (Harrison & McKinnon, 1999). Most of these studies were conducted in multinational companies having branches worldwide. In sum, Hofstede-based studies were empirically very homogenous. Therefore, one could expect post-Hofstedian research to deal diverse cultural and organisational settings.

Eventually, the scope of cultural contexts studied in post-Hofstedian accounting research is as follows and in Appendix 2a: 32 papers deal with European contexts (UK: 12, France: 5, Italy: 6, Germany: 1, the Netherlands: 1, Spain: 1, Scandinavia: 6), 23 with developing country contexts (Sri Lanka: 2, Russia: 2, Latin America: 1, Bangladesh: 1, India: 1, Egypt: 2, Malaysia: 2, South Africa: 1, Turkey: 7, Iraq: 1, transition countries: 1, Jordan: 1, Gaza: 1), 4 with US or Canadian settings, 5 with Chinese contexts and 4 with Australasian settings (Australia: 2, New Zealand: 2). Among papers handling a UK setting, 1 focuses on Northern Ireland, 2 on Wales, and 2 on England. The paper dealing with Spain eventually scrutinises Galicia. These 6 papers address issues at micro-cultural levels, whereas the other 62 deal with

macro-cultural issues. Whatever the cultural setting is, we note that all papers devote at least one entire section to culture depiction.

Diversity accounting research offers a large scope of organisational settings, which is consistent with cultural setting diversity. 68 papers offer 67 different empirical settings, which results in as many settings as papers. In general, empirical settings are national capital markets or listed non-financial companies (20 papers), public sector organisations (15 papers), finance and accounting professions (7 papers), standard-setting committees (5 papers), financial services (3 papers), utilities (2 papers), central government (2 papers), or nonprofits (2 papers). Among the other 12 papers, 6 scrutinise national contexts at a macro-level, as Turkey (3 papers), transition countries (1 paper), El Salvador (1 paper) or Iraq (1 paper). Lastly, in the remaining 6 papers, micro-enterprises or SMEs are studied (2 papers), subaltern communities in Sri Lanka are observed (2 papers), the coal mining industry (1 paper) and segment disclosures (1 paper) are presented.

Consistent with the multitude of novel cultural and organisational settings offered, post-Hofstede cultural studies draw on the specificities and societal effects of the contexts studied to address the knowledge claims articulated. Most of these papers devote one entire section to cultural context presentation. For instance, Alawattage & Wickramasinghe (2009) devote the fifth section of the paper to introduce the historical and political background of the tea plantation in Sri Lanka they are studying. Likewise, the 7 papers dealing with Turkey devote the first section to the historical and institutional background of the national economy. The same observation applies to other papers.

Empirical sites for culture offer large diversity too. Some authors insist on the

political/legislative or institutional context in which their research is situated, others presenting the core values of the culture studied, while others draw on site history or societal observations.

Doing so, authors seem to respond to Bhimani's (1999) call for diversity accounting research conveying societal effects, culture specificities and historical background. As such novel presentations of empirical sites are not consistent with Hofstede's five dimensions, Bhimani (1999) also calls for alternative theoretical frameworks, such as neo-institutional sociology or new accounting. Expectedly, post-Hofstedian studies rest on such alternative conceptual constructs.

#### ***4.2. Diversity in conceptual frameworks***

Bhimani's (1999) call for diversity in theoretical frameworks is based on the need for conceptual assemblages consistent with knowledge claims articulated and empirical sites selected. Accordingly, this section introduces the variety of theoretical frameworks developed in post-Hofstedian studies and explicates consistency with knowledge claims and empirical matters.

Of 68 papers, 6 announce no theoretical framework (Allen, 2009; Alp & Ustundag, 2009; Andersson & Tenglad, 2009; Dafflon & Beer-Tóth, 2009; Farag, 2009; Mellett, Marriott, & Macniven, 2009b), and one is informed with grounded theory and therefore adopts no *a priori* framework (Alattar et al., 2009).

Among the other 61 papers, 16 are based on frameworks suggested by Bhimani (1999): 9 papers are informed with neo-institutional sociology and base analysis on isomorphism with

cultural setting (Colasse & Pochet, 2009; Johansson & Siverbo, 2009). 4 papers draw a genealogy of accounting practices in a given cultural setting and adopt new accounting history frameworks (Al-Akra, Ali, & Marashdeh, 2009; Bevan, 2009; Cooper & Catchpowle, 2009; Jupe, 2009). 2 articles are informed with actor-network theory (Ramirez, 2009; Skaerbaek, 2009), one with Granovetter's social network analysis conceptual framework and subsequent graph theory concepts (Richardson, 2009).

The remaining 45 papers adopt conceptual frameworks falling into four groups Bhimani (1999) did not suggest. These are critical frameworks (11 papers), legitimacy or stakeholder theory (5 papers), agency theory (4 papers), or econometric models (15 papers). Lastly, 10 papers adopt management or accounting frameworks.

In the critical group, not two publications adopt the same framework, one building on Habermas' theory of steering contained in his theory of communicative action (Agyemang, 2009), one building on James' and Scott's approach to subalternity based on public and private transcripts (Alawattage & Wickramasinghe, 2009). One paper is informed with Murphy's (1984, 1998) insights into the relationship between various modes of social closure, including the relationship between social closure based on race and/or class, and professional closure based on education and credentials (Hammond et al., 2009). Two articles adopt Marx' framework on labour process and the condition of the working class (Allsop & Calveley, 2009; K. James & Otsuka, 2009); one builds on Giddens' structuration theory (Jayasinghe & Thomas, 2009). One paper is based on Deleuze's and Guattari's concepts of assemblage, desire, bodies without organs, and lines of flight (Neu et al., 2009), and one on Foucault's concept of governmentality (Nyamori, 2009). One relies on Djelic's and Sahlin-Amdersson's (2006) critique of *global* as concept and adopts their framework for transnational governance



(Samsonova, 2009). One paper adopts Gramsci's framework of hegemony (Yee, 2009), while one paper builds on a neo-Weberian framework of control and authority in traditional societies through rational capital accounting and bureaucracy (Uddin, 2009).

Legitimacy theory is explicitly developed in publications addressing social and environmental disclosure (Cho, 2009; Fallan & Fallan, 2009; Laine, 2009), whilst stakeholder theory is adopted in one study addressing the design of performance measurement systems (Li & Tang, 2009). Lastly, one paper rests on Social Studies in Finance, viz. alternative theories to legitimacy and stakeholder theories, to conceptualise chartist practices (Roscoe & Howorth, 2009).

Agency theory informs 2 papers addressing voluntary environmental disclosure (Déjean & Martinez, 2009; Eierle & Haller, 2009), 1 addressing the determinants of board composition and role (Jeanjean & Stolowy, 2009), and 1 addressing creative accounting practices (Omurgonulsen & Omurgonulsen, 2009).

*Ad hoc* econometric models are constructed to address inflation-financial accounting relationships (Arsoy & Gucenme, 2009), accounting manipulations (Atik, 2009), data envelopment analysis to scrutinise efficiency of accounting training programmes (Celik & Ecer, 2009), various models to explain voluntary disclosure, donations to nonprofits (), the value relevance and timeliness of mandatory changes in accounting principles accounted for using the retroactive method (Jacobs & Marudas, 2009), board members' compensation (Lapointe-Antunes, Cormier, & Magnan, 2009), the causes of control failures (Liu & Stark, 2009), accounting information use (Minelli et al., 2009), the relevance of media advertising expenditures (Purdy & Gago, 2009) or dividend policy (Shah et al., 2009).

The other 10 papers borrow theoretical frameworks from management or accounting literature to address accounting issues. Accountability literature and accountability web frameworks are used to analyse autonomy and accountability (Wei & Xiao, 2009). Llewellyn's (1999) and Tsoukas' (2005) frameworks are used to address narrative construction in accounting research (Bracci, 2009). Ansoff's (1965) and Miller's & Friesen's (1978) typologies are adopted to explain the causes of strategic planning in a nonprofit (Collins et al., 2009). The financial gatekeeper literature is used to explain bond rating practices (Courtney, Marnoch, & Williamson, 2009). Simons' (1995) ladder of control helps understand the relationships between controls and leadership in medical departments (Duff & Einig, 2009). Victor's & Cullen's (1988) typology of climate and ethics is used to describe the ethical climate of auditors (Østergren, 2009), McKinnon's (1986) framework of cultural influences on accounting change is borrowed to understand the promulgation of the Companies Act in India (Shafer, 2009). Systemic strategic management literature is used to explain accrual accounting and asset management practices (Verma & Gray, 2009). Lastly, one paper adopts a non-academic framework to understand either cash flow statement construction practices (Mellett et al., 2009a) or reactions to risk constructions in banks (Mecheli, 2009).

Variety of theoretical frameworks developed in post-Hofstede studies contrast with the unique deterministic five-dimension models traditionally used. Ten years after Bhimani's (1999) and Harrison's & McKinnon's (1999) critiques of homogeneity in Hofstede-based studies, papers published in 2009 offer novel research design consistencies. As in the past, theoretical frameworks fit with research question and empirical site, the very difference lying in design diversity. Unsurprisingly, consistent methods employed to meet knowledge claims should be diverse too.

### ***4.3. Diversity of methods***

In contrast with Hofstedian studies systematically informed with questionnaires or databases handled quantitatively, post-Hofstedian publications offer large diversity of methods (see Appendix 2c for a detailed exposition). 21 papers are based on quantitative data analysis and 43 on qualitative protocols for collection and interpretation, 3 combine quantitative and qualitative methods (Mellett et al., 2009a; Roscoe & Howorth, 2009; Wahlström, 2009), while one announces no methodology (Mellett et al., 2009b).

#### Quantitative methods

Regressions on database samples and tests of hypotheses are conducted in 13 papers (Allen, 2009; Atik, 2009; Fallan & Fallan, 2009; Jacobs & Marudas, 2009; Liu & Stark, 2009). In all these studies, authors purport to explain the determinants of accounting practices. Large samples are constituted, such as 10,393 firm-year observations of dividend payment (Celik & Ecer, 2009), 9,752 annual cross-section observations of advertising expenses (), or 3,493 charities receiving donations from the public (Wei & Xiao, 2009).

Questionnaires are administered to key people and statistically treated in 6 papers to critically analyse the independence of the internal audit function through its relationship with management and the audit committee (Shah et al., 2009), the international accounting exposure of SMEs (Jacobs & Marudas, 2009), explain the causes of differentiated uses of relative performance evaluation (Christopher et al., 2009) or of control failures (Eierle & Haller, 2009), to trace the relationship between management control practices and leadership of medical departments (Johansson & Siverbo, 2009) or the ethical climate in public auditing firms (Minelli et al., 2009).

Lastly, 1 paper conducts a panel data analysis of 272 observations to investigate the value of voluntary and mandatory disclosure in a market without penalties in case of non-compliance with prescriptions (Østergren, 2009). 1 paper constructs a disclosure scoring sheet based on 129 observations to identify corporate characteristics influencing compliance with EU accounting requirements (Shafer, 2009).

### Qualitative methods

Consistent with Bhimani's (1999) call for consistent diversity accounting research, the 43 qualitative post-Hofstedian studies develop numerous protocols with respect to knowledge claims and access to data. Four sets of methods are then used to collect and analyse data: ethnography (3 papers), interviews (6 papers), archival work (8 papers), and personal experience and knowledge (8 papers). Alternative *ad hoc* methods are employed in 2 papers. Noticeably, the other 16 papers combine two or more qualitative methods.

8 papers are informed with archival evidence, 4 being first hand archives while 4 provide second hand data. First hand archives used consist of organisational documents or publications. Genesis and evolution of the accounting standard-setting institution in France are studied through dissemination of organisational and legal archives (Hassan, Romilly, Giorgioni, & Power, 2009). As the authors intuit that standardisation replicates national legal systems, archives are explored with respect to the neo-institutional framework adopted. Similarly, the annual reports and publications of a leading chemical company over 34 years were disseminated to shed light on how corporate environmental disclosures are used to respond to institutional pressures exerted by the social context (Çürük, 2009). Works purporting to understand current practices or situations through insights from history are based on organisational archives (Colasse & Pochet, 2009; Laine, 2009).

Second hand archives used by the other 4 papers are documents published or authored by other organisations than that studied. They can consist of academic literature on the consequences privatisation (Farag, 2009) or narratives in accounting (Hammond et al., 2009), audit reports (Jupe, 2009) or other publicly accessible press information (Collins et al., 2009) supporting interpretation of social phenomena. These are the activities of the US army in Iraq (Cooper & Catchpowle, 2009), narrative and discursive aspects of accounting (Collins et al., 2009), debt in Eastern and Central Europe countries (Dafflon & Beer-Tóth, 2009), or consequences of privatisation (Jupe, 2009).

In 8 papers, authors seem to rely on their emics to engage in the historical and institutional background of the national setting studied. They draw on personal experience and interiorised knowledge of these issues to depict them. The business and accounting environment in Turkey (Alp & Ustundag, 2009; Arsoy & Gucenme, 2009; Elitas & Á, 2009; Omurgonulsen & Omurgonulsen, 2009), Jordan (Cooper & Catchpowle, 2009) and China (Dafflon & Beer-Tóth, 2009) is described in this way. So are the Russian business and political context (Al-Akra et al., 2009) and the English NHS (Yee, 2009). Six of these papers, but Bevan's (2009) on the English NHS, address cultural setting relatively rarely explored in accounting research, as authors note. Hence, personal experience and knowledge thereof expectedly bring contextual insights into the empirical setting studied. Unsurprisingly, addressing accounting in one particular and understudied context is part of the knowledge claims authors articulate. For instance, the aim of Arsoy's & Cuceneme's (2009) paper "is to examine the history of inflation accounting and its applications in Turkey" (p.569).

In 6 papers, data collection consists of interviews, while analysis rests on coding techniques.

In 5 cases, semi-structured interviews are conducted with respect to the theoretical framework adopted. 85 semi-structured interviews are framed by Marx' view on labour identity to consider the impact of technology on the labour process within the industry (Alsop & Calveley, 2009, p.57). Interviews structured around Ansoff's (1965) and Miller's & Friesen's (1978) typologies of strategic planning are conducted with the chief executive of nine associations to explain the enthusiastic embrace of strategic planning practices (Courtney et al., 2009, p.55). Likewise, 14 interviews with corporate treasurers and borrowing concepts from financial gatekeeper literature were conducted to explore bond rating quality (Timoshenko & Adhikari, 2009). 11 interviews with Chinese applicants in China were conducted to document the difficulties they face in finding a position in Australian CPA firms (Bevan, 2009). Questions were informed with Engels' (1845) framework on the condition of the working class. 25 interviews based on positive and negative aspects of Basel principles were conducted with bank officers involved in the Basel II regulations were conducted to address how bank staff perceptions define contextual outcomes of risk management (Wahlström, 2009, p.53). Lastly, consistent with grounded theory, one paper is informed with semi-structured interviews without any prior theoretical framework (Duff & Einig, 2009) to explore the use of management accounting information in Palestinian micro-enterprises. The grounded theory approach developed here and interviews conducted inform an exploratory study.

3 papers are based on ethnographic accounts. One reads individuals' public and private transcripts produced in day-to-day life activities (such as conceptualised by James Scott) to report on subalterns' emancipatory accounting (K. James & Otsuka, 2009). In another paper, an ethnomethodological study is conducted, in which the authors were socialised in a subaltern community in Sri Lanka to examine why and how indigenous accounting systems

have survived and been preserved over the years despite improved literacy levels and external pressures for change (Jayasinghe & Thomas, 2009, p.352). Consistent with prior research on accounting and organisational change (Alattar et al., 2009), the authors read empirical site through structuration theory lens. The third paper providing ethnographic accounts is based on an action research approach to people's reactions to performance measurement system change (Li & Tang, 2009, p.193).

Amongst the 16 papers combining two or more qualitative methods, four groups are formed. 8 papers combine ethnography, interviews and archival work (Agyemang, 2009; Alawattage & Wickramasinghe, 2009; Argento & van Helden, 2009; Bracci, 2009; Macintosh & Scapens, 1990; Neu et al., 2009; Nyamori, 2009; Samsonova, 2009). Within that group, 7 papers conduct semi-structured interviews designed consistently with the theoretical framework adopted, and one (Skaerbaek, 2009) is based on open-ended interviews supplementing archival work and ethnography. All these papers aim at understanding displacements from discourses to practices and perceptions by field actors. Unsurprisingly, methodological assemblages enable such triangulations of perspectives (Nyamori, 2009; Uddin, 2009). 5 other papers triangulate interviews and archives (Cho, 2009; Norhayati & Siti-Nabiha, 2009; Purdy & Gago, 2009; Ramirez, 2009; Verma & Gray, 2009) to bring insights into perceptions of different forms of institutionalisation processes (environmental disclosure, accounting information use, or constitution of a professional community). 2 papers combine interviews and ethnography (Modell, 2005, 2009) to understand practical issues in the construction of accounting devices. Lastly, 1 paper supplements interviews with archives (Andersson & Tenglad, 2009) to understand the motivations for implementing a balanced scorecard in a public sector entity.

Three papers combine quantitative and qualitative methods (Bebbington, Higgins, & Frame, 2009; W. James, 2009; Mellett et al., 2009a). In one case, a questionnaire administered to 14 trust managers supplements archival work and interviews to describe how accruals accounting has entered into decision about capital assets in the context of strategy development and delivery (Mellett et al., 2009a, p.437). The same protocol and data served to question whether the lack of secondary diffusion is limiting the influence of new accounting approaches (Mellett et al., 2009b, p.745). In both cases, methods and knowledge claims are not connected to any theoretical framework. For their part, Roscoe et al. (2009) administer a questionnaire, conduct 19 semi-structured interviews with nonprofessional investors and participate in 4 events to conceptualise chartist behaviour in investment decision-making (p.207). Consistent with the prescriptions of Social Studies in Finance, they combine qualitative tradition of social sciences (interviews and participant observation) with the quantitative tradition of capital markets research (p.207).

2 papers based on alternative methods (Mellett et al., 2009b; Roscoe & Howorth, 2009). Mechelli (2009) conducts content analysis on numerical figures to identify companies eventually adopting IFRS in Italy. Doing so, he offers a comparison of what is announced and what is done. In other words, he applies qualitative methods to a quantitative sample, which makes him depart from quantitative studies. For his part, Richardson (2009) constructs a sample of 61 organisations interlocked by 61 relations and constructs a directional sociogramme representing nodes and interactions to provide an understanding of regulatory networks in accounting and auditing (p.573). The originality of his study lies in the graphical methods used to gather and analyse data, as in social network analyses.



Ten years later, accounting research seems to have taken Bhimani's (1999) and Harrison's & McKinnon's (1999) critiques on Hofstede-based diversity/cultural studies into account. In departing from Hofstede's model, could study novel cultural and organisational settings. In 2009, not only multinational companies are studied, but the entire scope of settings, including public sector organisations, nonprofits and micro-communities. Culturally speaking, other contexts than merely China, Japan or the US are studied, these three settings being now marginalised. European countries, developing countries and ethnic groups are now studied. Twofold empirical contribution to accounting knowledge can be expected. As authors depart from Hofstede convenient model, one quarter keeps relying on mainstream theoretical frameworks (agency theory). The other three quarters develop theirs, one responding directly to Bhimani's call for alternative and interdisciplinary frameworks (societal effects, neo-institutional theory). One half develops theoretical constructs beyond his commendation (critical frameworks and legitimacy theory). Rich theoretical contributions to accounting knowledge can be expected. Lastly, post-Hofstedian diversity/cultural accounting research builds on richer assemblages allowing methodological contributions to knowledge through quantitative and qualitative methods as well as combinations thereof.

## **5. Diversity and contributions to scientific accounting knowledge**

Given the novelty of means deployed in diversity/cultural research published in 2009, contributions to accounting knowledge should be of three orders: empirical through novel organisational and cultural settings, theoretical through alternative conceptions of culture/diversity, and methodological through new ways of collecting and analysing cultural data. This section addresses these three types of contribution successively and discusses the role of culture/diversity in these.

### ***5.1. Empirical contributions to accounting knowledge***

Empirical contribution can be found in the originality of the cultural setting studied, as well as the organisational context or accounting phenomenon observed or in the confirmation of prior theories through alternative evidence. Of 68 papers, 55 claim an empirical contribution to accounting knowledge. In 17 papers, empirical contribution consists of confirmation or refutation of prior conclusions. 20 other papers offer empirical contribution laying in the evidence given by the organisational setting. In 13 articles, contribution can be found in the detailed exposition of an understudied cultural context. 5 papers claim a dual empirical contribution to knowledge.

#### Empirical confirmation of prior works as contribution

In 17 papers, authors announce that empirical contribution lies in confirmation of prior conclusions through an additional study. Interestingly, none of these publications claims that confirmation through a new cultural or organisational context is a contribution. What seems to count is convergence with findings from prior research.

Alattar et al. (2009) consider their case study empirically contributes to accounting knowledge, their 15 conclusions confirming prior literature on management accounting information generation in micro-enterprises. Conclusions that, in the cases observed, accounting appeared or evolved in reaction to external institutional pressures confirms neo-institutional sociology (Courtney et al., 2009, p.76; Norhayati & Siti-Nabiha, 2009; Mechelli, 2009, p.263), and similar works on accounting change in developing countries (Verma & Gray, 2009; Yee, 2009; Li & Tang, 2009, p.204; Wan-Hussin, 2009, p.328). More specifically, this was observed in the NHS to ultimately confirm prior works on New Public Management

literature (Mellett et al., 2009b, p.762). Or, reactions to accounting change in privatised public services provides empirical confirmation of the possibilities offered by emancipatory accounting (Jupe, 2009, p.201). The differentiated use of management control devices driven by differences in strategy definition and understanding confirms prior works on strategic management accounting and levers of control (Østergren, 2009, p.190). Likewise, traditional models on optimal financial structure were confirmed in studies of debt structure in transition countries (Dafflon & Beer-Tóth, 2009, p.324) or determinants of value creation on capital markets for shareholders (Shah et al., 2009). Although one of these explanatory factors is environmental disclosure, voluntary practices, as the literature suggests, has no impact on the cost of equity (Déjean & Martinez, 2009), while stakeholders appreciate such credentials (Fallan & Fallan, 2009, p.486). Such ethical climates can be observed in CPA firms in which they have significant influence on organisational-professional conflict and organisational commitment confirming prior works on conflicts and commitment (Shafer, 2009, p.110).

Confirmation of prior works is associated with the three types of knowledge claims, i.e. depiction in case of exploratory studies, understanding, and explanation. 8 papers confirming prior conclusions were exploratory studies purporting to depict accounting phenomena in a specific cultural and organisational setting (Alattar et al., 2009; Mecheli, 2009; Richardson, 2009).

In 4 non-exploratory papers, the understanding of the accounting situation addressed incidentally confirms prior works on which authors did not rely as theoretical frameworks (Courtney et al., 2009; Dafflon & Beer-Tóth, 2009; Jupe, 2009; Lapointe-Antunes et al., 2009). Yee's (2009) study is evidential of that situation, the author observes that State domination in the professionalization of accounting China is consistent with conclusions

drawn from prior works on the same issue in other developing countries. The author argues that she arrived at such a conclusion confirming neo-institutional sociology and related works through Gramscian lens, which made such confirmation unpredictable.

Lastly, 3 papers, i.e. quite a minority in the dataset, which purported to explain an accounting phenomenon, confirmed prior works (Li & Tang, 2009; Verma & Gray, 2009; Yee, 2009). Li & Tang (2009) as well as Norhayati & Siti-Nabiiha (2009) purported to identify factors shaping the institutionalisation process of performance measurement systems. Unsurprisingly, they identified political, social, economic and cultural pressures exerted on the organisation leading to isomorphism with its broader environment. Ultimately, both explanatory studies confirmed neo-institutional sociology. In Li's & Tang's (2009) study, such confirmation was a by-product, as the authors adopted an approach informed with stakeholder theory. On the other hand, Narhayati's et Siti-Nabiha's (2009) confirmation of DiMaggio's & Powell's (1983) conclusions is not a surprise, as that framework was adopted in the conduct of the study. Lastly, for Mellet et al. (2009) fixed asset management in the NHS borrowing from private sector practices confirms New Public Management prescriptions (p.762).

#### Cultural setting as empirical contribution

Authors consider that presenting the political, economic and social environment of business and accounting in Turkey (Alp & Ustundag, 2009; Arsoy & Gucenme, 2009; Atik, 2009; Celik & Ecer, 2009; Çürük, 2009; Elitas & <Á, 2009; Omurgonulsen & Omurgonulsen, 2009), Jordan (Mellett et al., 2009b), Gaza (Norhayati & Siti-Nabiha, 2009) or Egypt (Al-Akra et al., 2009) enhances knowledge. Empirical observations of US investors' reactions to financial reporting by non-adopters of US GAAPs enhances knowledge on cultural dimensions in US investment decision making (Alattar et al., 2009). Similarly does explication of cultural,

linguistic and racial difficulties faced by Chinese graduates in finding a position in an Australian CPA firm (Farag, 2009) or the (cultural) foundations of dividend policy in Chinese firms (Espinosa et al., 2009). Noticeably, authors dealing with Middle East countries consider that they fill a gap by studying these cultural settings traditionally underexplored in the accounting literature. On the contrary, authors dealing with China deem that the cultural setting observed is an object of enquiry *per se*, for it is the largest economy of the world whose influence has been increasing these last few years.

#### Organisational setting as empirical contribution

Authors claiming an empirical contribution to accounting knowledge through the exposition of understudied practices or organisational settings clearly consider the cultural context in which the organisation operates a secondary matter (20 papers). At best, historic, political, economic and social background can have influences on what is observed but are not studied as determinant factors. Original or novel settings are presented as revealers of accounting practices or phenomena, which would be less visible in other contexts. They can thence serve as what Berry (2005) names *expressive contexts* (14 papers). Or, as cultural settings, they can be considered by authors a contribution *per se*, as they bring new organisations into the foreground and can raise new insightful questions for future research (6 papers).

In 6 papers, the main empirical contribution lies in the fact of studying a setting traditionally understudied or neglected by accounting academics, such as NHS accounting reforms (Allen, 2009, p.386; Bevan, 2009), police services (Andersson & Tengblad, 2009, p.52), the water sector (Argento & Helden, 2009, p.322), housing associations (Courtney et al., 2009, p.76), or local governments (Johansson & Siloverbo, 2009, p.215). As for the other papers, such a contribution is consistent with knowledge claims consisting of depicting accounting

phenomena or practices in specific contexts.

Within the other group of publications, half of publications (8 papers) consider the empirical context selected an evidence of existing practices. Empirical contribution is then consistent with knowledge claims consisting of depicting accounting practices and phenomena within a specific setting. Eventually, demonstrating how the coal miners have engaged with these advances in technology in two ways: firstly as a pragmatic response to the particularity of their occupation in an industry which has declined considerably; and secondly, and in many ways as importantly, as a way of maintaining their unique identity as a coal miner (Alsop & Calveley, 2009, p.67) acquaints the reader with a new industrial context. In the mean time, authors note that the specific setting studied offers conclusions transferable to other professional identities and is subsequently an empirical contribution to accounting knowledge (p.57). Similarly showing Total SA legitimated its strategy *vis-à-vis* its stakeholders in a crisis context can help understand similar reactions and practices in other organisations (K. James & Otsuka, 2009). In sum, depicting what is done, how and why enhances knowledge of existing practices. Observing how internal auditors react to board members' injunctions in an Australian ruled company helps understand intertwinements between political, social and matters, and internal auditing practice, the case company bringing such transferable insights (Wei & Xiao, 2009). Similar phenomena can be observed in the constitution and institutionalisation of the *Conseil National de la Comptabilité* in France, *qua* an instance of institutionalisation processes and mechanism in other accounting standard-setting organisations (Cho, 2009). Showing how the US army used accounting to serve invasion and reconstruction in Iraq brings empirical evidence of broader uses of accounting systems and auditing in post-war periods (Copper & Catchpowle, 2009, p.731). Likewise, a subaltern community as organisational setting gives non-business evidence of political factors

constraining accounting change in a subaltern community (Jayasinghe & Thomas, 2009, p.373; Uddin, 2009, p.547), which is can be observed in other groups and later on conceptualised. Somehow contrasting with issues in subalternity, Mellett et al. (2009, a) observe that top management defines overall strategy and is then absent from day-to-day operations, while accruals accounting is a top-down process, as in the private sector, devolution being the fact of front-line managers. This gives additional evidence that these practices, which can be observed in the NHS, are effectively translated without adaptation from the private sector and reveal new examples of new public management developments in public sector organisations.

The other 6 papers using an expressive context aim at bringing in-depth practices into the foreground in order enhance conceptual knowledge of accounting phenomena. Doing so, authors use empirical contribution as a device for theorising, viz. a path to other contributions. For that reason, they can be considered developing expressive cases. Long historic developments on the constitution of ICAEW and other accounting professional organisations help us understand the current state of the accounting profession and its practices (Ramirez, 2009, p.403). This also sets bases for theoretical understanding of professional identity construction. To a different degree, depicting regulatory networks in the Canadian accounting standard-setting institution reveals how knowledge is shared and influence distributed in a small open economy (Richardson, 2009, p.585). Quite similarly, in another small open economy, Denmark, accountability and performance management through day-to-day interventions of the National Audit Office instances the complexity of cultural change in public services traditionally non-concerned with performance or accountability (Skaerbaeck, 2009). Similar phenomena bring empirical insights into government-driven accounting standard setting in a large and influential economy, Russia (Samsonova, 2009, p.547). In the

three cases, empirical instance helps understand the role of such economies in international regulation and standard-setting and intuit concepts for the understanding thereof. Lastly, studying investment policy construction and decision-making (Roscoe & Howorth, 2009, p.216) and the implementation of the Basel accords in banks (Wahlström, 2009) fills an empirical gap, financial services being generally understudied in accounting research. Albeit, they can emphasise issues in risk management and subsequent practices, which would be less visible in other organisations. The two cases studied served as revealers of broader accounting practices and phenomena and subsequently opened doors to new theoretical insights into risk management and internal auditing.

In conclusion, empirical contributions are consistent with knowledge claims articulated and debates addressed, if any. Papers addressing no explicit or clear knowledge debate and aiming at depicting accounting practices in a given cultural setting tend to bring empirical insights through new cultures. Papers addressing knowledge debates in accounting and aiming at depicting specific accounting practices have ultimately an empirical contribution to knowledge. Cases studied serve as instances of accounting phenomena and are not necessarily conceptualised, which remains consistent with knowledge claims. Lastly, papers using new organisational settings as revealers of accounting issues have a twofold contribution to knowledge. Empirically, they bring new contexts into the foreground to theorise and enrich existing concepts.

## ***5.2. Theoretical contributions to accounting knowledge***

Of 68 papers, 25 have a theoretical contribution to accounting knowledge consistent with knowledge claims articulated and debates addressed. These 25 papers theoretically contribute to knowledge in three ways. 13 publications explicitly contribute to the accounting literature,



9 others contributing to social sciences, while the remaining 3 add to culture/diversity literature.

#### Theoretical contributions to the accounting literature

Three articles make a theoretical contribution to the control and audit literature, one conceptualising decoupling of control design and practice (Agyemang, 2009), another conceptualising auditor's practices (Skaerbaeck, 2009), while the third frames the notion of centre of calculations (Richardson, 2009). Agyemang's (2009) paper contributes to the literature on control by showing how control may be achieved in the situation where performance belongs to one organisation but responsibility and accountability are given to another, bringing insights into inter-organisational control. Whilst hierarchical organisational relationships enable formal controls, non-hierarchical relationships may call for more relational control processes that are achieved through the strategic use of communication and information, the case showing that having responsibility compels steering organisations to search for mechanisms of control enabling accountability to be demonstrated (pp.781-782). As controls and accountability tend to rest on calculations, Richardson's (2009) study, which purported to understand regulatory networks in accounting and auditing, identified that centres of calculations were central. The author contributes to knowledge through enhanced understanding of centres of calculation *qua* nodes within regulatory networks. Position therein makes them focal points for internal (rules of internal control design) and external regulations (financial reporting and auditing). That contribution adds to the extant body of literature on genealogies and features of calculation (e.g. Kurunmaki & Miller, 2006; Miller & Napier, 1993; Preda, 2009). In the specific case of external controls (audit), Skaerbaeck's paper is the first conceptualising auditor's day-to-day practices, adding to Power's notes on auditability and the audit profession. Skaerbaeck eventually shows how problematisation, interessement,

enrolment and mobilisation devices are constructed by auditors to identify risk, make “new” things auditable and write reports.

Bracci’s (2009) analysis of the interplay between autonomy and accountability systems in a public sector organisation revealed the existence of formal and informal means to accountability. The main contribution to the accountability literature lies in the understanding that autonomy is not gained through accounted for performance but through political, social and cultural factors. Having said that, Bracci adds to the accountability literature following up Roberts & Scapens (1985) and Broadbent, Jacobs & Laughlin (1999). It is also a contribution to the New Public Management literature, as the author stresses need to take cultural factors into account when designing public sector accountability systems, which has been neglected by most proponents of public sector reforms (p.310).

For their part, Colasse & Pochet (2009) claim a theoretical contribution to the literature on standard-setting through a neo-institutional sociology-based study of the genesis of the *Conseil National de la Comptabilité* in France. They note that the concepts of institutional analysis apparently lend themselves very well to the interpretation of changes against the background of the globalisation of national standard-setters. They could doubtless be applied to the examination of the evolution of the standard-setters in other countries, such as, for example, Great Britain, Germany and Japan (p.50).

In three papers, the claimed theoretical contribution to knowledge lies in the construction or extension of a model enabling detection of factors shaping accounting practices. Atik’s (2009) paper builds on Mose’s model of accounting manipulation to detect income-smoothing behaviours. Conclusions drawn from the study enrich and extend Mose’s model, the author

claims (p.611). Eventually, Atik identifies three possible motivations for discretionary accounting changes other than providing more true financial reports: Income smoothing, having a reported income close to zero, and the characteristics of the periods in which a discretionary accounting change is observed. One paper claims a major contribution to the rating literature: Duff & Einig (2009) claim 12 findings on audit quality rating transferable to bond rating. Give topic novelty, the authors implicitly consider that they offer the accounting academia a seminal paper on bond rating, which is consequently a theoretical contribution *per se* (pp.118-119). In a study seeking to explain the determinants of donations to nonprofits, Jacobs & Marudas (2009) build a model combining two factors traditionally addressed separately. The theoretical contribution of that research lies in the robustness of that novel model bundling administrative (in)efficiency and donation price (p.48).

Two papers claim to contribute to information asymmetry and agency theories (Eierle & Haller, 2009; Lakhal, 2009). Eierler's & Haller's paper makes a contribution to agency theory through a study of small and medium-sized enterprises in which conflicts of interest due to separation of ownership and control arise (Eierle & Haller, 2009, p.225). The authors reason that their theoretical contribution derives from the above observation and can be articulated as the fact that small and medium-sized enterprises are not a homogenous whole. Within that group of companies, size strongly influences separation of ownership and control, larger organisations facing similar agency difficulties as listed companies do. Subsequently, the authors note that accounting systems are more likely to be contingent on size than on legal status. Lakhal's paper constructed a model aiming at giving an understanding of how equity research analysts react to voluntary earning disclosure. The author claim to theoretically contribute to knowledge in that financial analysts choose to follow firms with high-disclosure policies, earning information being used to estimate earnings more accurately. In turn, for the

author, managers tend to reduce information asymmetry and influence analysts' behaviour through voluntary disclosure, which neutralises agency concerns (p.357). In other words, Eierle & Haller extend the scope of agency theory, while Lakhali raises situations in which it cannot apply. In both cases, the possibilities and boundaries of agency theory are enriched.

In a study of determinants of board members' financial expertise, Jeanjean & Stolowy (2009) surprisingly observe that other factors than financial knowledge determines appointments to the board of listed companies. The main contribution of the authors lies in that individuals are selected on the basis of prior background and participation in some selective networks, such as alumni from most known universities. Moreover, financial expertise from applicants seems to be negatively perceived, as they are expected to participate in strategic decision-making and company representation, financial work being devoted to executives. Jeanjean & Stolowy temper their conclusion, noticing that some cultural features of French society are likely to influence such practices: not managerial skills are sought for, but ability to be in the right networks, which is characterised by degrees from the highest ranking *grandes écoles*. Such a counter-intuitive conclusion is a major contribution to knowledge, the authors calling for similar studies in contexts such as the UK and the US, where top universities could influence society like *grandes écoles* do in France. In that study, cultural factors were identified to bring insights into a counter-intuitive conclusion.

In a study built on neo-institutional sociology and legitimacy theory, Laine (2009) purports to understand the extent to which corporate environmental disclosure is used to respond to institutional pressure from the social environment. The author theoretically contributes to knowledge on disclosure, which is considered a rhetoric device addressed to the institutional environment enabling decoupled actual practices. Laine explains that legitimacy is gained

through acknowledgement by the social environment without practices being actually scrutinised. Therefore, Laine suggests further research comparing how the social environment perceives decoupling and, on a conceptual basis, how conflicts between institutional pressures and legitimacy quest are arbitrated.

Roscoe & Howorth (2009) offer a conceptualisation of Chartism-driven investment policies. Building on social studies in finance, the authors depart from traditional financial approaches and deliver a promising study. Contrarily to prior works in finance, they conclude that it is mistaken to regard charting as a means for achieving high market returns, but is popular among non-professional without other technical devices to select investments (p.217). Thereby, they invalidate capital market efficiency- and economic cycle-based theories, which is probably a major contribution to accounting and financial knowledge.

#### Theoretical contributions to social sciences

Bebbington's et al.'s (2009), Argento's & Helden's (2009) and James' (2009) papers build on neo-institutional theory to refine its contents through the conceptualisation of offshoot of conflicting pressures. On one hand, Bebbington et al. conclude that, rather than being a rational activity, a number of different institutions interact with various organisational conditions to shape sustainable development reporting as an "appropriate" "normal" activity or "the right thing to do" for companies choosing to differentiate themselves according to sustainable development or corporate responsibility. Revealing a subtle bundle of normative and cognitive institutions, managers initiate sustainable development reporting relatively "automatically" if they are pursuing this positioning strategy in order to "fit in" (p.615). The authors enrich neo-institutional sociology with cognitive mechanisms helping understand how pressures and mimetism function in organisations (p.616). On another other hand, Argento &

Helden conclude that, in cases of stakeholder conflicts, change is enabled through isomorphism with meta-institutions above stakeholders involved in the relationship. Lastly, James' (2009) conclusions contribute to neo-institutional theory, as an organisation will adopt technical rational procedures, such as contemporary performance measurement systems, to enable isomorphic mechanisms. In other words, rather than positing institutional and technical environments as two extremes of a continuum, they were considered as interdependent dimensions (pp.383-385).

Major contributions to the literature on narratives are made by Collins et al. (2009) in their conclusion that, crucially each narrative treats change and organization ostensibly—as factors that will bend to the controlling will of a single mind. If only the key players can get their acts together. Furthermore each presumes to speak on behalf of the consumers of financial services or, in the final narrative, for the polity as a whole. Taken individually the postcards constitute what engineers would call 'noise'. That is to say that taken on their own terms these narratives simply add more voices to the debate that rages in the agora without adding, significantly, to the terms of the discussion (p.892). In sum, their major contribution lies in the rise of neglected methodological issues in doing narratives, both at an academic and practitioner levels.

In three publications, contributions to the sociology of professions are made, one conceptualising issues in credentialising (Hammond et al., 2009), another other insisting on galvanisation (Ramirez, 2009), while the third focuses on institutional networks (Samsonova, 2009). In a study of the relationships between racial ideologies, economic class and processes of processional closure and credentialising informed with Murphy's views, Hammond et al. (2009) make a theoretical contribution to the literature on profession constitution. Their

research eventually supports the contention that credentials are not the principal means of selection and exclusion in contemporary societies (p.719), whereby they invalidate most deterministic research on credentials. In another historical study of the constitution of the accounting profession in the UK, Ramirez (2009) shows that professional associations, like political bodies, need to cater for the aspirations and needs of their membership. This task involves galvanising people into action when the future of the profession seems at stake and there is a common enemy to fight or, on the contrary, soothing anxieties in certain sections of the membership when a controversial decision has been made (p.403). As professions are part in society and a broader environment, Samsonova (2009) concludes that the construction of a professional domain is not an isolated endeavour, but a process involving continuous interactions with constituents and interests beyond national boundaries and jurisdictions of domestic players. Hence, the critique of *global* borrowed from Djelic & Sahlin-Andersson (2006) enabled her to make a theoretical contribution to the understanding of professional domain constitution. The three papers demonstrate that the constitution of a profession rests upon networks of allies, who can be race or class members, as well as political ideal holders or transnational actors. To some extent, the three papers together extend the notion of network.

In a study purporting to understand how accounting and accountability networks support modernisation, informed with Deleuze's & Guattari's notions of desire and assemblage, Neu et al. (2009) challenge and supplement Actor-Network Theory (p.346). Their theoretical contribution to social sciences lies in that the study recognises that a comprehensive network of international organisations are all simultaneously attempting to modernise the same geographic space (p.344). Accounting, through its ability to encode and decode, permits "common" conversations across development bodies and at the same time inhibits the

introduction of uniform accounting and accountability practices potentially allowing development organisations to construct accountability strategies confronting with those of governments. The contribution to ANT lies in the notion of network as assemblage of desires expressed by dehumanised institutional actors, the notion of non-human being somehow clarified.

#### Theoretical contributions to culture/diversity literature

Al-Akra et al. (2009) make a theoretical contribution to cultural/diversity accounting knowledge, as their study reveals that cultural influences on accounting practices are not rigid and evolve over time. Their longitudinal and historical study allowed to grasp such insights across time. The authors implicitly note that culture is an ever-evolving process and can be altered by its environment. This results in cultural influences on accounting practices being unpredictable. Theoretical contribution lies in that such conclusions can be applied to other contexts than merely developing countries, which extends Wickramasinghe's, Hopper's & Rathnasiri's (2004) conclusions in least developed countries.

Alawattage's & Wickramasinghe's (2009) study offers a theoretical contribution to the understanding of accounting practices in subaltern communities deploying "weapons of the weak" to ease out alienating effects of the existing mode of production (p.398). The authors theorised it as a form of emancipatory accounting, i.e. a process of social transcription through which subalterns gain their agential capacity to write back to structural conditions to which they are subjected. Thereby, Alawattage & Wickramasinghe contribute to the emancipatory accounting and subalternity literatures.

Uddin's (2009) paper addresses how accounting and control serve as domination devices in a



traditional society. To this end, the author adopts a neo-Weberian framework of control and authority in traditional societies. His contribution to knowledge lies in identifying that Weber's axis of domination and resistance is useful, although resistance in a traditional society takes different shapes and forms than identified by the sociologist in the early twentieth century (p.792). Indeed, family, informal and emotional controls are considered legitimate, whereas Weber deems they should be rational and bureaucratic. Subsequently, accounting plays no economic role but serves as a device for family domination over the organisation or community. Thereby, Uddin contributes to knowledge of traditional society accounting.

In conclusion, one third of papers addressing diversity/cultural issues claim a theoretical contribution to knowledge. In all 25 cases, contribution is consistent with knowledge claims articulated and debates addressed and theoretical frameworks adopted. 13 papers make a direct contribution to accounting knowledge (control, accounting practices, audit, and standard-setting). 8 papers contribute to social sciences beyond mere accounting and enrich popular existing frameworks in neo-institutional sociology or ANT. In all these papers, the cultural context in which the accounting phenomenon studied operates serves as a path to conceptualisation. In particular, authors contributing to neo-institutional theory seem to feed institutions with items traditionally considered culture in anthropology (e.g. customs and habits, power relationships, gender-class relationships, etc.). Obviously, all these authors seem to follow Efferin's & Hopper's (2007) exhortation to conceptualise and understand the contents of a cultural setting to be enable the conceptualisation of accounting phenomena. However, they reason that post-Hofstedian cultural research requires reliable concepts of culture and/or ethnicity, which should result in accounting some scholars aiming at enhance knowledge of approaches to culture in accounting research. Three papers do so through the

enrichment of existing concepts to approach non-Western cultural settings.

### Methodological contribution

Four papers combine empirical, theoretical and methodological contributions to knowledge. Two contribute to knowledge of quants (Christopher et al., 2009; Colasse & Pochet, 2009) and two of quals (Christopher et al., 2009; Jeanjean & Stolowy, 2009). First, Christopher et al. build their analysis of audit committee independence on questionnaires and data analysis. Authors' conclusion is that internal auditors will not be able to operate objectively and independently when they are dependent upon their auditees for future career moves. Australian companies exist at which the CEO or CFO is responsible for approving the internal audit budget. While senior management's input is essential for setting internal audit priorities, the CAE and audit committee should monitor the impact of senior management's input. Non-compliance with best practices is not applied consistently and, hence, can be considered a potential independence threat. In their conclusion, they acknowledge impossibility to grasp nuances in auditors' views of independence, which stresses the limitations of questionnaire-based studies. Doing so, Christopher et al. set boundaries of that type of quantitative research, which can be insightful for other colleagues keen on such methods.

For their part, Jeanjean & Stolowy (2009) offer a model of quantitative research that seems to have been neglected by most quantitativists. Eventually, in their study of the determinants of board members' financial expertise, they articulate and test hypotheses. Despite a tendency consisting of finding "good" reasons explaining that hypotheses cannot be verified (specificities, etc.), Jeanjean and Stolowy make explicit impossibilities to conclude when data is not consistent with expectations or admit impossibility to accept a hypothesis, even if it is empirically validated. In other words, Jeanjean's and Stolowy's study reinforces statistical

stability and validity tests through demonstration of rare intellectual rigor in quantitative research. Moreover, introducing historical and social arguments to interpret correlations (and possibly reject the hypothesis) contributes to demonstrating in practice how interpretive qualitative research and quantitative methods can be mutually supportive. That contribution can be insightful for quantitative researchers interested in making sense of statistical data and qualitative academics willing to explain accounting phenomena. Relevancy is supplemented by the fact that *Qualitative Research in Accounting & Management* should publish in 2011 a special issue on mutual supports offered by mixed methods.

A mean contribution to qualitative research is offered by Wahlström's (2009) study of bank staff perceptions of Basel II implementation. The author stresses that most works on the topic can be found in economics and handle it at a macro-level, or in behavioural finance dealing with it at a psychological level. Wahlström explains that the main contribution of his research lies in furnishing a study of bank staff day-to-day practices and reflexivity thither. The contribution does lie specifically in practice-based research, as management accounting and control have extensively been studied as such (Ahrens & Chapman, 2002; Richardson, 2009; Wahlström, 2009). In other words, the methodological contribution consists of transferring to financial topics methods already proofed in management accounting research.

Richardson (2009) extends the possibilities of qualitative research through the construction of a sociogramme depicting networks and critical nodes. In this study, the sociogramme allowed him to identify the structure of interrelations between various actors and also the most critical relationships deserving careful academic attention. To our knowledge, this is a methodological innovation for accounting scholars, even if sociogrammes have long been used in social network analysis and in applied ANT. Possibly, accounting scholars can build

on sociogrammes to visually frame their object of enquiry and identify relevant concepts and empirical sites.

In all papers but Richardson's (2009), the methodological contribution consists either of stressing the limitations of methods (Christopher et al., 2009) or enlarging their traditional boundaries (Jeanjean & Stolowy, 2009; Wahlström, 2009). Although the contributions of these papers are not major to knowledge, they are significant to give true instances of the possibilities offered by the methodological assemblages made or recall the core principles and ethics of qualitative or quantitative research. Richardson, for his part, has a major methodological contribution to knowledge, importing sociogrammes to accounting research enabling newer approaches to empirics and theory.

## **Discussion and conclusion**

Ten years after Bhimani (1999) and Harrison & McKinnon (1999) addressed a sharp critique to Hofstede-based cultural/diversity accounting research, published papers do seem to have taken advice into account. For that body of research to depart from Hofstede-based mainstream, diversity in knowledge claims articulated, debates addressed, empirical sites, theoretical frameworks and methods employed was a critical need (Bhimani, 1999; Hopper et al., 2009). In 2009, academics cover numerous and varied topics covering the scope of accounting research, whereas Hofstede-based research focused on the cultural determinants of management control system design and practice, or impacts of itemised culture on organisational performance. From now on, cultural/diversity accounting research can be expected to have more extensive contributions to knowledge (e.g. accountability, environmental disclosure, accounting standard-setting, IFRS implementation, board members'

financial expertise, public sector reform, auditors' day-to-day work, etc.)

The second main contribution of accounting studies refuting Hofstede's model can be found in the scope of cultural and organisational setting selected. Bhimani acknowledged that Hofstede-based studies dealt with listed companies operating in the US and China or Japan. Although he did not explicitly call for further research studying alternative settings, almost all publications we read do. First, almost all kinds of organisational settings are studied: listed companies and capital markets, public sector organisations, nonprofits, traditional societies, indigenous and subaltern communities. Thereby, post-Hofstede diversity accounting research can expectedly bring fresher insights into knowledge. Second, the 68 papers selected rebalance the weight of the US and China in cultural research against other settings. Departing from Hofstede enabled emphasis on understudied or never-studied-before settings, such as Turkey, Gaza, Sri Lanka, Iraq, Galicia, Norway or Italy. Obviously, such new empirical sites are inclined to produce newer forms of knowledge.

The third main contribution of post-Hofstedian research lies in the variety of theoretical frameworks adopted departing from contingency models traditionally used (Bhimani, 1999). Noticeably, ten years after Bhimani suggested neo-institutional sociology and societal approaches to culture, 2009 research vineyard offers a variety of theoretical frameworks further beyond what was commended. Eventually, most frameworks adopted in accounting research are now applied to a specific cultural setting, such as neo-institutional theory, Actor-Network Theory, legitimacy theory, stakeholder theory, Deleuze's & Guattari's approach, labour process theory, etc.

The fourth contribution can be found in the types of empirical data collected, variety of

gathering and analysis methods. In their critique, Harrison & McKinnon (1999), denounced monolithic quantitative methods based on questionnaires administered to people to determine culture. Beyond that critique, Baskerville (2003, 2005) denounced quantitative research reducing cultures to a singular form summarised as values, beliefs and norms. As only the former were relatively tangible, cultures were all blackboxed as a set of five national values. Ten years after the first critique, and seven years after Bakerville's attack on Hofstede-based research, variety of methods no longer allows these biases. Eventually, the 68 papers in our study show this in practice. Even those based on quantitative methods (econometrics, data analysis, questionnaires) consider culture the offshoot of history, political, social and economic habits and customs. Likewise, papers based on qualitative methods offer in-depth understanding of what culture could be in the context studied. Each of the 68 publications views culture as the very specificities of a group and therefore devotes long developments to setting the scene. Whereas Hofstedian studies deem culture a systematic and predictive determinant of practices, post-Hofstedian research sees in cultures a pattern of regularities helping understand current situations. Unsurprisingly, diverse assemblages and protocols can results in major methodological contributions to knowledge.

Again, consistent with Bhimani's (1999) commendation that scholars should rely on their emics rather than etics to approach culture, we notice that almost all scholars in our study do so. Out of a few exceptions, being part in the cultural setting observed enhances academic understanding thereof and of accounting. For instance, authors dealing with the Turkish case are all from or living in Turkey. In other words, the shift from etic to emic perspectives, such as manifested in empirical site selection reveals a shift from realist to more nominalist ontology (see Left, 1990).

As any other research, post-Hofstedian studies are expected to contribute to scientific knowledge and do so. As they openly contrast the homogeneity and predictability of Hofstedian pieces of work, empirical site diversity enables large and high empirical contributions to knowledge. Ten years after Bhimani's critique, empirical insights into the Dutch water industry, the Swedish police, the French accounting standard-setter or accounting reforms in Italian universities can be brought. As now each paper is specific, its author pays attention to stressing possible contributions of uniqueness to knowledge, which was not the case of Hofstedian publications. Whereas Hofstedian studies had cultures as object of enquiry, most of 2009 publications do not. Some, however, seem to deem the introduction of a new cultural setting a contribution *per se*, especially in the case of never-studied-before contexts (e.g. Turkey or Gaza). All other publications seem to rather consider culture the context in which the accounting situation studied operates.

Demarcation between Hofstedian and post-Hofstedeian research ultimately lies in theoretical contributions to knowledge as a correlate of needs for alternative theoretical frameworks and methods. Eventually, post-Hofstedian diversity/cultural studies contribute more broadly to accounting theories and concepts, such as management control systems, audit, standard-setting, modernisation, accounting change, internal control, etc. Thereby, scholars can claim unpredictable and richer contributions than just asserting larger power distance results in this or that performance level! More interesting is that departing from Hofstedian studies allows academics to contribute to other social sciences than merely accounting, some enriching neo-institutional sociology or Actor-Network Theory. Lastly, like Hofstede offered a theoretical model for cultural studies, a few papers in 2009 still make such contributions. Their authors define alternative cultural concepts, such as traditional society or subaltern community to get out of nationality.

In conclusion, post-Hofstedian research offers large variety of approaches and contributions to knowledge, which, compared against the outcome of Hofstede-based studies, is quite a scientific revolution (as defined by Kuhn, 1970). Despite diversity and discontinuity, all these publications have in common that they make culture part of the social environment in which an accounting situation is observed. This leads all authors to spend room making that context clear to the reader before conceptualisation commences. In other words, post-Hofstedian research unbound culture, accounting, organisations and society.

This study drew a critical state of the art of diversity accounting research through the contributions of post-Hofstedian studies to knowledge. As our goal was to demonstrate these contributions, we did not evaluate their level. We trusted what authors declared and did not judge whether claimed contributions were actual or misestimate. Extensions to our study based on a systematic evaluation of theoretical contributions to knowledge are commendable. Moreover, some issues were considered beyond the scope of our study, unless they arouse naturally (e.g. the etic/emic debate). Extending our research through emphasis on those by-products would make our understanding of diversity accounting research contributions more comprehensive.

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## Appendix 1. Comprehensive coding template

Paper	Journal	Knowledge claim	Knowledge debate addressed (when explicit)	Means deployed				Conclusions and contributions to scientific knowledge
				Empirically	Methodologically	Etics / Emics	Theoretical framework	
Agyemang (2009)	AJA	The purpose of this study is to explore the nature of control processes between organisations in a situation where responsibility and accountability for performance belongs to one organisation but actual performance is undertaken by another.	Positioning <i>vis-à-vis</i> NPM and literature on influences of local/national legislative frameworks on accounting systems and practices. Operationalisation of Habermas' communicative actor theory through Broadbent's et al.'s (2001) framework.	The UK school sector	Semi-structured interviews, archival work, passive observation.	Emic: University of London	The theory developed in this paper builds on Habermas's theory of steering, contained in his Theory of Communicative Action (Habermas, 1984, 1987) as extended originally by Broadbent et al. (1991).	In addition to LEA specific findings, this paper has contributed to the literature on control by showing how control may be achieved in the situation where performance belongs to one organisation but responsibility and accountability are given to another. It has, therefore, provided insights into the issue of inter-organisational control or control between organisations. Whilst hierarchical organisational relationships enable formal controls, non-hierarchical relationships may call for more relational control processes that are achieved through the strategic use of communication and information. The LEA and school relationship has shown that having responsibility compels steering organisations to search for mechanisms of control that will enable accountability to be demonstrated (pp.781-782).
Al-Akra, Ali & Marashdeh (2009)	IJA	The paper purports to explicate economic, social and political factors influencing	The author seeks to challenge "traditional" (Hofstede-based) international	Accounting regulation in Jordan	Second-hand data and common knowledge	Emic or literate etc.	Contemporary history.	The authors note that at different times in Jordan's history, environmental factors (political, economic, social) influencing accounting standard setting were different not the same. They implicitly conclude that cultural influences on accounting are not rigid and can evolve over time.

		accounting standard setting in Jordan since the eighth century.	accounting research through emphasis on environmental factors leading to practice diversity.		dge from a Jordani an viewpoi nt.			
Alattar , Kouhy & Innes	JA O C	This study is directed at the exploration of MAI for planning, decision making and control in micro manufacturing enterprises in Palestine viewed as a developing country.	Contributing to the literature on management accounting in micro-enterprises viewed as at infancy and to the literature on accounting in developing countries. Very limited literature review (p.102).	Micro-enterprises in Gaza	Ground ed theory applied to five case studies: semi-structur ed intervieuws (Strauss & Corbin) .	Etic: literatu re outside rs (from the UK and Dubai)	Strauss' and Corbin's grounded theory (p.104)	15 conclusions validate prior literature on management accounting information generation in micro-enterprises. Confirmatory study.
Alawatage & Wickramasinghe (2009)	A A AJ	This paper aims to report on subalterns' emancipatory accounting embedded in transformation of governance and accountability structures in Ceylon Tea.	This paper extends the accounting literature on subalternity, imperialism and post-colonialism where accounting is seen as a hegemonic technology through which the subalterns become	Tea plantati on in Sri Lanka	Ethnog raphy: informa l talks with Plantati on workers and manage rs, particip ation in meeting s and day-to-	Emics: cultura l insider s in Sri Lanka (p.385) .	James' Scott approach to subalternity (public and private transcripts).	Whereas prior research of this genre revealed how indigenous elites, with their cultural and symbolic capital, "voyaged in" to the imperial discourses of governance, this paper examined how rather peripheral subalterns, with a virtual absence of such capital, deployed "weapons of the weak" to ease out alienating effects of the existing mode of production (p.398) and attempted to theorise sublaterns' resistance as a form of emancipatory accounting: a process of social transcription through which subalterns gain their agential capacity to write back to structural conditions to which they are subjected (p.398).

			governable, exploited and marginalised (p.381)		day activities, and archival work.			
Allen (2009)	FAM	The paper demonstrates that the government is too optimistic about the benefits of the introduction of a wider range of providers, and insufficiently concerned about possible undesirable consequences of such changes for efficiency, quality and accountability in a public sector organisation.	-	English health care policy	Historic depiction of Public-private partnerships in the English Health care. No archival work claimed (no methodology section).	-	-	The paper has cast doubts on the likely efficacy of one aspect of the current reforms; increasing provider diversity. Other authors have cast doubt on other aspects (p.386).
Alsop & Calveley (2009)	QRAM	The paper aims at bringing attention back to a traditional industry, coal mining, the paper aims to consider the impact of	Bringing new empirical insights into coal miners' identity.	English coal mining industry	Personal experience, 85 semi-structured interviews.	Emic: a British ex-coal miner author's the paper.	Marx on labour identity and Foucauldian lens on the surveillance effect of accounting systems when used as government technologies.	The paper demonstrates how the coal miners have engaged with these advances in technology in two ways: firstly as a pragmatic response to the particularity of their occupation in an industry which has declined considerably; and secondly, and in many ways as importantly, as a way of maintaining their unique identity as a coal miner (p.67). Empirical contribution with extensions to other identities (see p.57). Mostly empirical contribution.



		technology upon the labour process and identity of coal miners (p.57).						
Alp & Ustundag (2009)	CPA	Depiction of accounting developments in Turkey since introduction of Republic until IFRS implementation obligation.	-	Turkey	Common knowledge (from a Turkish viewpoint) about accounting developments in Turkey.	Emic: A Turkish academic and regulator	-	Historic depiction of accounting standards in Turkey.
Andersson & Tengblad	QRAM	The purpose of this paper is to demonstrate how new public management (NPM) reform from the national level is implemented as practice in a local unit within the police sector in Sweden and to contribute to the discussion about control and resistance	New Public Management literature (on the needs for reforms) and literature on complexity as intrinsic resistance to change and on micro-political resistances hither.	The Swedish police	30 Semi-structured interviews, archival work and participant observation (in patrols).	Emic: two Swedish scholars	-	Confirmation of prior conclusions (Bittner, 1967): NPM-reforms have successfully transformed the clerical and administrative part of the police work, while in operational police work it still plays a questioned and marginal role. The reforms have not held the necessary power to breach the strong distinction between patrol and office police (p.52).

		by illustrating mechanisms of resistance in micro-settings.						
Argento & Helde (2009)	JAOC	The goal of the paper is to explain the process by which the ambitious reform of the Dutch water sector turned into only moderate change (p.322)	-	The Dutch water industry	Archival work, 12 semi-structured interviews and 2 interviews with experts.		Institutional theory, especially Greenwood and Hinings on radical and convergent change.	On the one hand, changes in organizational forms, i.e. the establishment of integrated water companies, are unlikely, whereas the focus on underlying reform goals, such as a greater efficiency and transparency, remains. On the other hand, when existing practices in a public sector, such as benchmarking, are already successful, they are likely to be reinforced, while at the same time they strengthen the resistance to radical changes in terms of new organizational forms, such as, in our case study, the establishment of integrated water chain companies. This last contribution may also lead to a refinement of the institutional theory (pp.339-340). Empirical and theoretical contributions.
Arsoy & Gueneme (2009)	CPA	The aim of this study is to examine the history of inflation accounting and its applications in Turkey (p.569).	-	Turkey	Common knowledge (from a Turkish viewpoint) about accounting developments in Turkey and clerical evidence (computations).	Emic: Turkish researchers.	Inflation-financial accounting relationship frameworks.	Presentation of the procession of bookkeeping techniques used in inflation accounting informed with clerical evidence. Empirical contribution.

Atik (2009)	CP A	In this study, income-smoothing behaviors of Turkish listed companies are detected through empirical tests using discretionary accounting changes (DACs).	Accounting manipulation theories.	Turkish listed companies	Quantitative study from a database sample of observations. Test of hypotheses.	Emic: Turkish researcher.	Moses' model of accounting manipulations.	The results show that there are mainly three possible motivations of discretionary accounting changes other than providing more true financial reports: income smoothing, having a reported income close to zero, and the characteristics of the periods in which a DAC is observed (p.611). Empirical contribution and theoretical extension of Moses model.
Bebington, Higgins & Frame	AA AJ	The paper aims at understanding how various factors combine in the initiation of sustainable development reporting.	Social and environmental disclosure literature.	New Zealand companies and regulator	Semi-structured interviews, participant observation and informal talks.	Etic/emic: two overseas researchers and a New Zealand practitioner	Neo-institutional theory.	Rather than being a rational activity, a number of different institutions interact with various organizational conditions to shape SDR as an “appropriate” “normal” activity or “the right thing to do” for companies choosing to differentiate themselves according to SD or corporate responsibility. Revealing a subtle mix of normative and cognitive institutions, managers initiate SDR relatively “automatically” if they are pursuing this positioning strategy in order to “fit in” (p.615). Fourfold contribution to institutional theory (p.616).
Bevan (2009)	FAM	This paper purports to explicate the developments of formula funding in England to develop a proportionate care law from the RAWP Report of 1976.	-	The English NHS	Second-hand data and common knowledge from a British viewpoint.	-	Contemporary history.	Empirical contribution.

Bracci (2009)	CP A	The aim of the paper is to analyse the Italian School Autonomy Reform (SAR thereafter) and its impact on the accountability systems (p.294)	Connections between accountability, autonomy, responsibility and New Public Management	Italian school system	Archival work, participant observation, 30 formal interviews and informal conversations.	Emic: Italian scholar.	Accountability literature and accountability web conceptual framework.	Studying autonomy, responsibility and accountability separately allowed to identify and confirm the existence of formal and informal accountability means, of which accounting represent only a small part of the overall system. Individual or group survival in school organisation is not dependent on accounting performances. It showed the potentiality of considering culture as a key component in studying accountability in organisations, which is of particular interest when dealing with the understanding of NPM reforms, which may hide an attempt to colonize the life-world of public organisation (p.310).
Celik & Ecer (2009)	CP A	The study purports to measure the efficiency of accounting education provided in the undergraduate programmes of Turkish universities.	Literature on efficiency of accounting training programmes in higher education institutions.	Turkish universities	Quantitative study from a database sample of observations. Test of hypotheses.	Emic: Turkish researchers.	Farrell's (1957) DEA efficiency measurement model.	Although accounting training delivered in Turkish universities is effective, usage of resources at department and faculty levels is not efficient. Empirical contribution.
Cho (2009)	E A R	This study purports to shed light on the legitimization strategies employed by Total to defend and downplay its environmental performance and activities related to the Erika and AZF	Contributing to the literature on communication legitimacy.	Total SA in France	Archival work and 14 semi-structured interviews.	-	Legitimacy theory.	Empirical contribution.

		Toulouse incidents (p.34).						
Christopher, Sarens & Leung (2009)	AAJ	This study aims to critically analyse the independence of the internal audit function through its relationship with management and the audit committee.	Corporate governance institutions and interest conflict theories and proponents of best practices are challenged.	Australia	Questionnaires, data analysis		Agency and neo-institutional theories.	Internal auditors will not be able to operate objectively and independently when they are dependent upon their auditees for future career moves. Australian companies exist at which the CEO or CFO is responsible for approving the internal audit budget. While senior management's input is essential for setting internal audit priorities, the CAE and audit committee should monitor the impact of senior management's input. Non-compliance with best practices is not applied consistently and, hence, can be considered a potential independence threat. Acknowledgement of limitations of a questionnaire-based study.
Colasse & Pochet (2009)	Accounting in Europe	This paper purports to understand standardisation systems.	Contribute to the literature on standardisation from an non-international viewpoint (i.e. National level)	The <i>Conseil National de la Comptabilité</i> in France	Archival work, comparison of the French standard-setting organisation with the FASB.		Path dependency and institutional mimetism.	The main contribution of this paper lies in that, on a theoretical level, it appears that the concepts of institutional analysis lend themselves very well to the interpretation of changes against the background of the globalisation of national standard-setters. They could doubtless be applied to the examination of the evolution of the standard-setters in other countries, such as, for example, Great Britain, Germany and Japan (p.50).
Collins, Dewing & Russell (2009)	CPA	The paper seeks to acknowledge the fluidity of organizing endeavours and remind ourselves (and others) of the tensions associated with narrating change and the responsibilities which	Contrasting with cognitivist and behaviourist approaches to narratives in accounting research.	UK financial services	Literature review	-	Llewellyn (1999) and Tsoukas (2005)	Crucially each narrative treats change and organization ostensibly—as factors that will bend to the controlling will of a single mind. . .if only the key players can get their acts together. Furthermore each presumes to speak on behalf of the consumers of financial services or, in the final narrative, for the polity as a whole. Taken individually the postcards constitute what engineers would call 'noise'. That is to say that taken on their own terms these narratives simply add more voices to the debate that rages in the agora without adding, significantly, to the terms of the discussion (p.892). In sum, the authors have stressed methodological issues in doing narratives.

		academics take on board when they choose to render the stories of others, compelling even obvious’.						
Coope r & Catchp owle (2009)	CP A	The paper considers the activities of the US command in Iraq, mainly through KPMG’s audit reports, in the immediate post-war period in order to reflect upon the US’s intentions (p.717).	Literature on accounting as a device for imperialism and works on calculative sciences and war.	Interna tional coalitio n in Iraq	KPMG reports are supplemented by more contextual information which could not have been provided in the audit reports.	-	Contemporary history.	While, the accounting literature has not discussed the possibility of using accounting controls in a post-war situation, this paper demonstrates how, in the aftermath of war, the accounting technology of auditing was used in a more positive sense of providing an (albeit imperfect) independent account of the activities of the CPA. KPMG’s accounts were imperfect, not least, because they could not tell the truly ghastly story of the impact of the CPA’s failures and the US-led invasion on the Iraqi people. On a practical level, the accounts were produced by young, inexperienced and transitory staff.While their work was criticized by KPMG, the real culprit was the US government. On amore systematic level, senior figures in the CPA resisted transparency and accountability and appeared to prioritize the setting up of a neo-liberal state (p.731). Empirical contribution.
Courtne y, Marnoc h & Williamson (2009)	FA M	The article aims at explaining the reasons for the non-profit housing sectors’ enthusiastic embrace of strategic planning practices (p.55).	Strategi c plannin g and perform ance in Housin g associa tions in Northe	Intervie ws with chief excutive of nine associat ions.	-	Ansoff’s (1965) and Miller’s and Friesen’s (1978) typologies.	The authors conclude that strategic planning was clearly a legitimization seeking practice as well as a means of deciding rationally on goals to be pursued. In that perspective, central government performance audit policies emerged as an important influence in the adoption of strategic planning (p.76). Empirical confirmation of neo-institutional sociology- and legitimacy theory-based studies.	

				rn Ireland				
Çürük (2009)	CP A	The study purports to find out whether companies had been complying with and there had been moves towards compliance with the EU disclosure requirements over the years and whether their level of compliance with the EU disclosure requirements had been influenced by their corporate characteristics, such as company size, listing status and industry type (p.637).	Empirical research on accounting in non-EU countries, and agency and political process theories.	Turkish companies' compliance with European disclosure requirements	Construction of a disclosure scoring sheet informed with 129 observations.	-	Tests on a model of disclosure indexing.	The results of this study established that Turkish companies' level of compliance with the disclosure requirements of the EUFD were within the range of 30–85% over the years and increased significantly from one year to another throughout the selected period [...] On the other hand, the results of this study do not provide any evidence suggesting that Turkish companies' level of compliance was influenced by their size (pp.648-649). Empirical contribution.

Dafflon & Beer-Tóth (2009)	FAM	The paper purports to explicate the shift from budget discipline to budget responsibility in transition country governments.	Departing from literature explicating existing institutional restrictions on borrowing or consequences of excessive debt and sanctions against it (p.305).	Debt in transition countries	Second-hand data on budget and debt in Central and Eastern European Countries.	-	Budget as responsibility device.	The authors conclude that local governments need to assume responsibility for their financial decisions not only towards the law but also towards their own taxpayers and those of other jurisdictions. Debt is the optimal solution for funding local investments as it restores the coincidence between deciders, beneficiaries and taxpayers. However, it also requires a prudent and proactive fiscal policy in which the costs and benefits are measured and compared for each investment project and the volume of investment is adjusted to the actual financial capacity (p.324). This confirms prior research on optimal financial structure and the roles of budgets.
Déjean & Martin ez (2009)	Accounting in Europe	The paper purports to identify the impact of voluntary corporate environmental disclosure on the cost of equity.	Contributing to the literature on voluntary corporate environmental disclosure and departing from approaches addressing impacts on stock price.	French listed companies	Quantitative test of 5 hypotheses on 112 French listed companies and annual report scoring.	-	Information cost theory.	Voluntary corporate environmental disclosure has no impact on the cost of equity. Empirical contribution departing from most prior works.
Duff & Einig (2009)	BAR	This study seeks to identify the demand for corporate bond ratings provided by credit ratings agencies (CRAs), explain how issuers select CRAs; and better	Literature on rating quality (underexplored, as the authors claim).	UK debt market participants.	14 semi-structured interviews.	-	The abundant financial gatekeeper literature.	The authors note that, in general, their 12 findings support prior literature on rating/audit quality. However, their major contribution lies in the topic (rating), which is a theoretical contribution.



		understand ratings quality.						
Eierle & Haller (2009)	Accounting in Europe	This paper addresses examines the international exposure of and accounting issues relevant to SMEs as well as their perceptions on costs and benefits associated with the application of specific accounting methods (p.196).	Contributing to the literature on accounting in SMEs.	SMEs in Germany.	A questionnaire administered to 428 SME managers.	-	Informed with agency theory and SME specificities.	The authors claim their study reveals that, contrarily to the literature on SMEs, principal agent conflicts resulting from the separation of ownership and control are, albeit dependent on size, also prevalent in SMEs (p.225). Subsequently, cross-border operations and knowledge of IFRS are size-sensitive (p.226), which confirms prior works. Lastly, the study confirms that accounting methods are similar in SMEs and larger companies. Empirical contribution.
Elitas & Üç (2009)	CPA	This study purports to stress that accounting is a social phenomenon socially and historically grounded.	-	Turkey	Common knowledge (from a Turkish viewpoint) about accounting developments in Turkey.	Emic: Two Turkish scholars.	Accounting as social and political practice.	The development of accounting in Turkey since the 20's has revealed political influences of Continental Europe or Anglo-American governments. Empirical contribution.
Espinoza, Gietz	ER	The paper seeks to see whether US	Contributing to the literature on ability to	US institutional	Quantitative tests on	-	Eccle's et al.'s (2001) model of BioTech-Pharma stock	The authors make the empirical contribution that For non-US domiciled firms listing on a US exchange and/or adopting US GAAP, a prime motivation for adopting 'higher quality' US

man & Raonic (2009)		institutional investors are more or less sensitive to the non-financial disclosures of non-adopters of US GAAP (p.63).	encourage investors to rely on non-financial disclosure.	investors	2,252 disclosures 1,488 US funds.		evaluation and holding.	reporting standards is to attract additional US institutional investment (p.89).
Fallan & Fallan (2009)	JAC	The paper purports to explore development of environmental disclosure during a period of pure voluntarism, during periods with changed statutory requirements, and during periods of unchanged regulation and voluntarism with emphasis on how volume and content of environmental disclosure in financial statements are immediately affected by statutory regulations	Feeding debates on disclosure as voluntary or regulated practice.	Norwegian companies	822 annual reports from 46 companies listed on the Oslo Stock Exchange. Quantitative tests of 5 hypotheses.	-	Legitimacy theory, stakeholder theory,	The limited scope of the regulation approach has a significant effect on mandatory environmental disclosure volume and content in annual reports only, the most important lesson from this study being the significance of the voluntary approach to improve the variety of environmental disclosure to comply with heterogeneous needs of the stakeholders (p.486). Confirmatory study.

		(p.473).						
Farag (2009)	IJ A	The paper purports to present a historical review of the evolution of accounting and the accounting profession in Egypt from Pharahonic times to nowadays.	-	The accounting profession in Egypt	Archival work.	Emic: an Egyptian scholar.	-	The review of the evolution of the accounting profession reveals that its response to the changing conditions in Egyptian society has always been slow, incomplete, and fragmented. The author adds that for the profession to be in a position to manage change rather than react to it, an independent institution devoted to long-range planning and accounting policy research needs to be established. (p.413).
Hammoud, Clayton & Arnold (2009)	A OS	The paper aims at understanding what were the processes, not simply the products, of closure in the apartheid era; why race remains a salient feature of professional closure within the South African accountancy industry after the 1994 transition to	Feeding the literature addressing how racial ideologies influence the processes of professional closure within post-colonial settings.	The accountancy profession in South Africa	Archival sources and oral explanations of black South African accountants.	-	Murphy's (1984, 1988) insights into the relationship between various modes of social closure, including the relationship between social closure based on race and/or class, and professional closure based on education and credentials.	The South African case further shows that even when overt racial discrimination becomes unacceptable as it did in the post-apartheid era, professional exclusion and monopoly based on status cultural barriers perpetuates the continuation of exclusion based on race in indirect fashion (p.718). This research eventually supports the contention that credentials are not the principal means of selection and exclusion in contemporary societies (p.719).

		majority rule; and how the South African experience contribute to our understanding of the relationships between racial ideologies, economic class, and the processes of professional closure and credentialing (p.705).						
Hassan , Romilly, Giorgioni & Power (2009)	IJ A	This study investigates the value of voluntary and mandatory disclosure in a market that applies IAS but where penalties for non compliant companies are limited or inexistent.	Contributing to the literature on the economic consequences of disclosure through a study of a developing country.	Egypt	Panel-data analysis of 272 observations (80 listed companies between 1995 and 2002).		Tests of a model of voluntary/compulsory disclosure.	The authors claim that their study is one of the first investigations to examine the value of voluntary and mandatory disclosure in an emerging capital market; however it has a number of limitations. The study reveals a highly significant negative association between mandatory disclosure and firm value and a (weaker) positive relationship between voluntary disclosure and firm value (pp.97-98). Topical and empirical contributions.
Hussin (2009)	IJ A	The aim of this study is to contribute to the growing literature on the quality of accounting disclosures by	Contributing to the literature on corporate transparency quality.	Segment disclosures in Malaysia	Quantitative study from a database sample of	-	Construction of a model of disclosure quality.	The study reveals that companies with a higher proportion of family members on the board and affiliated directors are more inclined to provide greater disclosure of the primary segment items (p.328). Confirmation of prior Malaysian studies contradicting the literature addressed.

		family firms by investigating whether the alignment effect leads to high corporate transparency.			observations. Test of 2 hypotheses.			
Jacobs & Marudas (2009)	FAM	The paper seeks to explain determinants of donations to nonprofits.	Contributing to the literature on factors explaining donations to nonprofits.	Donations to US nonprofits.	Quantitative study of 5,493 charities benefiting from donations.		Weisbrod's and Dominguez' (1986) model of aggregated donations and inefficiency.	This study provides improved evidence on the effect of two established measures of NPO organizational inefficiency, the administrative inefficiency ratio and the donation price. The improved evidence stems from including both inefficiency measures in a single model, which reduces the omitted correlated variables problem relative to testing models that include only one of the two measures and from testing industry-specific samples. No prior study tests both of these inefficiency measures in a single model (p.48). Empirical and theoretical contribution.
James (2009)	JAC	The paper seeks to examine the impact of national competition policy on the design and implementation of a balanced scorecard (BSC) in a government-owned electricity corporation in Australia.	Contributing to the literature on performance measurement systems in the public sector.	An Australian public sector entity	51 semi-structured interviews and archival work.	-	Neo-institutional sociology (DiMaggio & Powell, 1983).	The study nuances usual findings stemming from neo-institutional sociology-based research, as the author concludes that not only will an organisation take on isomorphic behaviour by mimicking particular practices that will legitimise itself to certain constituencies in its changing environment but it will also adopt technical rational procedures, such as contemporary performance measurement systems, to enable them to be strategically placed (p.383). Rather than positing institutional and technical environments as two extremes of a continuum, they were considered as interdependent dimensions (p.385).
James & Otsuka (2009)	CPA	This paper documents the difficulties in finding accounting work faced by	Contributing to the literature on class, race and ethnicity in accounting research.	Chinese applications in Australia	11 interviews.	-	Engels' (1845) framework on the condition of the working class and Marx' first volume of <i>Capital</i> .	The authors note that Chinese graduates may operate as a reserve army (Engels, 1987; Marx, 1976) in the Australian accounting labour market, achieving the following purposes: (a) “regulator of wages”; and (b) “material precondition of expanded reproduction” (Mandel, 1978, p. 22). Empirical contribution.

		international Chinese accounting graduates in Australia in the two years after graduation.						
Javayasinghe & Thomas (2009)	A A AJ	The authors examine why and how indigenous accounting systems have survived and been preserved over the years despite improved literacy levels and external pressures for change (p.352).	Contributing to the literature on accounting and indigenous peoples and non-functional accounting.	A subaltern community in Sri Lanka.	Ethnology (socialisation followed by semi-structured interviews and informal talks).	Emic: Sri-Lankan researchers.	Structuration theory and accounting as a pattern of written and oral practices.	The authors stress that their study has revealed that despite having a relatively high literacy level and considerable institutional support, such as that provided by the state and NGOs, the indigenous subaltern group in the case study's village have been unable or unwilling to change their traditional social accounting practices. Empirically, the study contrasts with others, as political factors strongly influence practices regardless of literacy level (p.373).
Jeanjean & Stoly (2009)	IJ A	This article investigates the determinants of boards' financial expertise.	The paper adds to the literature analysing the determinants of board composition and role; on comparative accounting; and on financial expertise through focus on board financial expertise.	Nonfinancial companies in France	943 board members of 95 nonfinancial companies.	-	Agency theory-based model.	The authors conclude that board type has a negative influence on expertise, while ownership concentration is positively associated with the average level of financial expertise.

Johansson & Siverbo (2009)	FAM	The aim of this paper is to explain the causes of the differentiated utilization of RPE in Swedish local governments. Hypotheses (p.198).	-	Relative performance evaluation in Swedish local governments.	A questionnaire administered to 222 municipalities' finance directors in Sweden; statistical tests.	-	Theoretical triangulation: economic perspectives (information cost theory), political science (electoral studies), and neo-institutional theory (in particular on cultural factors).	The authors note that fiscal stress, political competition and fad following, increase the probability for adopting RPE but not for using the tool, whilst to use RPE more intensively it is necessary to have slack, administrative capacity and capabilities and well developed search routine (p.215). Empirical contribution. The authors also claim the usefulness of theory triangulation (methodological confirmation).
Jupe (2009)	CPA	This paper analyses the extent to which Network Rail's new corporate governance, financial and regulatory structures have provided a genuine "fresh start" for the privatised rail industry, or whether Blair Government's attempt to avoid renationalising the rail industry has resulted in the "worst of all worlds", where the company is	Contributing to the literature on accounting in post-privatisation organisations.	The privatised railway in Britain	Critical literature review and second-hand data.	-	Contemporary history and critical financial analysis.	The author concludes that accounting can be used to provide accountability to rail's public stakeholders, the taxpayers and passengers, in order to demonstrate that capital is the key beneficiary of the public support for rail. In this way, accounting can play an essential educative role in demonstrating the need for a planned public transport system which is run in the interests of the nation rather than the financial elite (p.201). Empirical confirmation of critical financial analysis and emancipatory accounting theories.

		financed by private borrowing but there is no risk transfer to the private sector.						
Laine (2009)	A A AJ	The purpose of this paper is to shed light on how corporate environmental disclosures are used to respond to institutional pressures stemming from the social context.	Contributing to the literature deconstructing corporate disclosure.	Finnish chemical companies	Analysis (coding) of rhetoric practices in the annual report of one leading company over a 34 year period.	Emic: A Finnish scholar.	Legitimacy theory and neo-institutional theory.	The author notes that changes in rhetoric over 34 years reveal that environmental disclosures are used as rhetorical devices in responding to social and institutional pressures so that the organisation would appear to conform to social expectations, whereas serious doubt whether social and environmental actions and the accomplishments of companies may be compared by analysing their disclosures (p.1048). Theoretical/practical contribution.
Lakhal (2009)	JA O C	This paper purports to understand how equity research analysts react to voluntary earning disclosures.	Literature on financial analysts' behaviour and corporate disclosure, few publications dealing with analysts' reactions to voluntary disclosure.	French listed companies and analysts	Earnings and stock price of 154 companies from the SBF250.	-	Construction of a model of analysts' reactions to voluntary earning disclosure.	The author claims to contribute to knowledge in that financial analysts choose to follow firms with high-disclosure policies, earning information being used by to estimate earnings more accurately. In turn, for the author, managers tend to reduce information asymmetry and influence analysts' behaviour through voluntary disclosure (p.357).
Lapointe-Antunes, Cormier &	IJ A	This paper investigates the value relevance and timeliness of mandatory changes in	Empirical contribution to value relevance and retroactive methods for loss	Canadian listed companies.	Quantitative study of 394 Canadian listed	-	Collins', Pincus' and Xie's (1999) value relevance model.	The authors note a negative association between transitional goodwill-impairment losses per share and share price, between reported transitional goodwill-impairment losses and cumulative annual returns for the two years preceding the adoption of SFAS 142/Section 3062, and a positive association between reported transitional goodwill-impairment losses and cumulative annual



Magnan (2009)		accounting principles accounted for using the retroactive method.	impairment recording literatures.		companies.			returns for the adoption year (p.76). Empirical confirmation of prior works.
Li & Tang (2009)	MAR	This study aims to explore the effectiveness of the proposed stakeholder analytical framework in identifying the influencing forces behind stated objectives and strategy and critical performance variables in the context of the case company; and examine the factors shaping the performance measurement system and affecting the nature of change in the case company (p.194).	Enriching the literature on performance measurement systems with expected outcomes, political constraints, embedding existing practice, user participation, database unavailability, and culture as factors shaping performance measurement system design.	One State-Owned Enterprise in China.	Action research .	Emic: Two Chinese scholars (one in China, one in England)	Stakeholder theory (Jensen, 2001).	The authors consider that their paper is an attempt to communicate China's management accounting practice to a broader audience, thus making a contribution to our knowledge of management accounting practice in developing countries. While most previous studies have focused on the factors motivating the adoption of management accounting innovation, this study complements the management accounting change literature by providing evidence on how a new performance measurement system has been shaped and how the nature of change has been determined in the Chinese context. The findings may also be informative to policy-makers, managers and consultants seeking to promote the diffusion of management accounting innovations in China and other developing countries (p.204). Confirmation of Efferin's and Hopper's (2007) conclusions.
Liu & Stark (2009)	BAR	This paper presents an empirical examination of whether	Departing from literature on board compensation by using it as a	UK non-financial listed companies	Time series regressions and test	-	Lambert's (1983), Lambert's and Larcker's (1987) and Janakiraman's et al.'s models of board cash	The authors conclude that their study confirms prior works, as board cash compensation is positively related to accounting earnings and negatively associated with benchmark accounting earnings (p.29). Empirical contribution.

		evidence of the implicit use of relative performance evaluation (RPE) can be found in the cash compensation of boards of directors.	proxy and not an exogenous variable and therefore contributing to the literature on relative performance evaluation.	nies.	of hypotheses on 169 companies over a 29 year time period.		compensation.	
Mechelli (2009)	Accounting in Europe	-	Contributing to the literature on Cash Flow Statement.	First time adoption of IAS 7 by Italian listed companies.	Analysis of methods chosen and degree of compliance with IAS 7 in 101 annual reports.	-	IASB conceptual framework.	The author notes a high degree of heterogeneity among the behaviors of Italian groups with regard to choices concerning interest (paid and received), dividends (received), implementation of the indirect method and disclosures of acquisitions or disposals of other entities; and a high degree of noncompliance with IAS 7, even if all the financial statements we examined had been audited. These results demonstrate that accounting regulation harmony is not necessarily followed by accounting practice harmony, confirming previous research that revealed the presence of factors other than regulations that can affect accounting practices (p.263). Empirical confirmation.
Mellet, Marriott & Macni ven (2009)	FAM	The paper describes how accruals accounting has entered into decisions about capital assets in the context of strategy development and delivery (p.437)..	-	Devolution, accruals accounting and asset management in NHS Wales.	Archival work, 7 interviews, and a questionnaire administered to 14 Trust managers.	-	Systemic strategic management literature to explain accrual accounting and asset management.	The authors conclude that top management defines overall strategy and is then absent from day-to-day operations. Accruals accounting is a top-down process, as in the private sector, whereas devolution is the fact of front-line managers. Empirical contribution.

Mellet , Marriot & Macniven (2009)	EA R	The paper questions whether the lack of secondary diffusion is limiting the influence of the new accounting approach (p.745).	Contributing to the literature on accounting innovation diffusion and New Public Management.	Fixed asset accounting in the NHS in Wales.	Archival work, 7 interviews, and a questionnaire administered to 14 Trust managers.	-	-	The authors stress that the main finding of their research has been that, as it relates to fixed assets, the diffusion of accruals accounting has been restricted to the top layer of management, has not penetrated below that level and responded to external pressures inspired by private sector practices (p.762). Empirical confirmation of prior works on NPM and management accounting in public sector organisations.
Minelli , Riborra & Turri (2009)	CPA	To examine the causes of the recurrent failure of control systems through an inter-sector comparison (p.934).	Contrasting with literature on the effectiveness of controls.	Italy	Administration of a closed answer questionnaire (833 respondents); statistical tests.		Construction of a framework based on 6 factors recurrently observed in the literature on control failures.	The results of the analysis are consistent with the initial supposition that assessment and independent controls are destabilising and potentially delegitimizing; hence managers in organisations prefer to keep them well away from the main operating processes. Moreover, governance and conflicts of interests factors clearly dominate the other four factors, which confirms prior conclusions (p.942).
Neu, Everett & Ramahan (2009)	AAJ	This study purports to understand how international organizations attempt to modernize the practices of government within a developing country and the positioning of accounting within such attempts	Contributing to the literature on accounting in developing countries.	Modernisation in El Salvador through the Inter-American Development Bank	Archival work, 35 semi-structured interviews and participant observation.	-	Deleuze's and Guattari's concepts of assemblage, desire, Bodies without Organs, and lines of flight.	The study recognizes that a multitude of international organizations are all simultaneously attempting to modernize the same geographic space and, as a result, these organizations interact, cooperate and compete with one another (p.344): and howed that accounting, through its ability to encode and decode, permits "common" conversations across development bodies while at the same time inhibiting the introduction of uniform accounting and accountability practices. Accounting might allow development organizations to come together and agree that a government needs to operate in a transparent and accountable manner (p.345). These conclusions supplement and challenge Actor-Network Theory (p.346). Theoretical/Practical contribution.

		(p.344).						
Norayathi & Siti-Nabihah (2009)	JAO C	The purpose of this paper is to explain the institutionalization process of the performance management system (PMS) in a Malaysian government-linked company (GLC).	Contributing to literature on accounting change.	A Malaysian government linked company	44 semi-structured interviews, archival work and informal conversations.	Emic: Two Malaysian researchers.	Neo-institutional sociology (DiMaggio and Powell, 1991).	PMS institutionalisation has responded to pressures from environment turbulences and in now ay to technical rational needs, which confirms DiMaggio's and Powell's argument. Empirical contribution.
Nyamori (2009)	AAJ	The paper demonstrates how market mechanisms constitute self-governing entities whose primary motivation is profit maximisation and customer service and whose approach to work is based on technical rationality as	Contributing to the literature on public sector transformations.	A local authority in New Zealand	Open-ended interviews, participation in meetings, archival work.	-	Foucault's governmentality framework.	The paper finds that the mandatory changes required by legislation are associated with efforts to constitute local authority workers as business-like subjects through disciplinary mechanisms and technologies of the self. Contextual study confirming prior works on governmentality. Empirical contribution through a context-based study (p.1056).

		opposed to community or democratic rationality (p.1057).						
Omurgonulsen & Omurgonulsen (2009)	CPA	This paper addresses how effective legal and professional-administrative measures are in curing creative accounting practices and how important the intention and capability of political power are in combating such kind of corruption.	Contributing to the literature on creative accounting through emphasis on how regulators cope with that phenomenon.	The Turkish banking sector	Case study through common knowledge of a financial scandal in Turkey.	Emic: Turkish researchers.	Agency theory.	Practical contributions for policy making: the most crucial step in the banking sector is “licensing”; giving “a high-level or even a full guarantee to deposits” is only a “temporary remedy” to be used in “extraordinary periods” in order to avoid panic; “deficiencies in external auditing and supervision and internal control systems” create a suitable atmosphere for all kinds of corruption; corruption is always an operational risk factor; depositors should be more critical <i>vis-à-vis</i> banks (pp.670-671).
Østergren (2009)	FAM	This paper seeks to increase the understanding of the relationship between different management control practices and the leadership of medical departments (p.168).	Contributing to the literature on management accounting and control in medical organisations.	The Norwegian healthcare system	A questionnaire administered to 41 clinicians.	-	Simon's (1995) 'ladder of control'.	The author showed that the two regions studied differ in how they perceive the management control process: that is, how they perceive strategy, whether they want to obtain a balanced budget, whether they had the opportunity of influencing departmental spending, and the use of controls, measurements, and incentives (p.190). Empirical confirmation of prior works.

Purdy & Gago (2009)	CP A	The paper addresses how accounting information and the influence associated with accounting information, are used in organizations by the individuals involved (p.64).	Contributing to the literature on autonomy and accounting information use.	The Galicia n heathc are	Archiva l work and semi-structur ed interview s.	-	Purdy's and Gago's (2003) Framework of Five Issues (self-reference).	Empirical contribution to accounting knowledge (p.68).
Ramirez (2009)	A OS	The paper analyses how professional organisations govern the various categories that have emerged in the professional body throughout its history.	Contributing to the sociology of the accountancy profession.	Profess ional accoun tants' identitie s in the UK	Archiva l work on the ICAE W's adminis trative records betwee n 1960 and 2000 supple mented with exploita tion of the professi onal press betwee n 1970 and 2000 and	-	Actor-Network Theory as meta-lens in the conduct of an historical survey.	This article has shown that professional associations, like political bodies, need to cater for the aspirations and needs of their membership. This task involves galvanising people into action when the future of the profession seems at stake and there is a common enemy to fight (generally the State or a competing professional association) or, on the contrary, soothing anxieties in certain sections of the membership when a controversial decision (for instance, a merger with another association) has been made (p.403).

					interviews (p.386).			
Richardson (2009)	AOS	The study purports to provide an understanding of regulatory networks in accounting and auditing (p.573).	Contributing to the governmentality literature and research on accounting regulation.	Canadian and International Standard setting	Construction of a directional sociogramme representing a partial network (61 organisations and 53 nodes).	-	Social network analysis (Granovetter, 1973; Borgatti, 2005) and subsequent graph theory concepts (Borgatti, Everett and Freeman, 2002).	The paper has a triple contribution to accounting knowledge. First, the network documented in this paper provides insights into the complexity of standard-setting in a small, open economy (p.585, empirical contribution). Second, the notion of "centres of calculation" is broadened as a node within a network (theoretical contribution). Lastly, the construction of a directional sociogramme is a novelty in accounting research and can therefore be considered a methodological contribution.
Roscoe & Howorth (2009)	AOS	This study proposes a conceptualisation of chartists through an inductive examination of how investors who use charting make investment decisions, the techniques that they use, and the way in which they make sense of the markets	This article contributes to the growing Social Studies of Finance (SSF) research paradigm (p.207).	Charting and non-professional investors in the UK	A face-to-face questionnaire, 19 interviews with nonprofessional investors and participant observations at four UK	-	Social Studies of Finance.	This analysis of charting styles confirms previous research that technical analysis encompasses a variety of methods and techniques. Our classification of these techniques provides an improved understanding of variations in investor decisionmaking and raises a number of important points that are discussed in this section. This section finally suggests four propositions for testing by future research (p.216). The study also suggests that it is mistaken to regard charting as a means for achieving high market returns, but is popular among non-professional without other technical devices to select investments (p.217).

		(p.207).			events.			
Samsónova (2009)	CPA	The objective of this study is to explore, by looking at the development of audit legislation in Russia, how local audit rules and regulatory approaches have evolved along international templates in the process of transnational communication between various actors, including governments, professional accountancy associations, expert groups, audit professionals and organisations with transnational jurisdiction,	Contributing to the literature on globalisation and the accountancy profession with insights from the Nation-State viewpoint (central government).	A legislative framework for auditing in Russia	Archival work, 31 semi-structured interviews, participation in professional meetings.	Emic: A Russian scholar at Manchester Business School.	Djelic's and Sahlin-Andersson's (2006) critique of <i>global</i> as concept and suggestion of <i>transnational</i> instead; and Djelic's framework of transnational governance.	This study provides a contribution to our understanding of the transnationalisation of governance processes, and particularly, implications of this for changes in local practice domains and has shown that supporting the transnational governance logic is an array of communication practices between various regulatory actors (individual or collective, with national or transnational jurisdictions) who purposefully pursue their strategic agendas and rely on resources available to them (p.547). This paper provides additional evidence to support the increasingly influential premise of contemporary accounting scholarship that the construction of a professional domain is no longer an isolated or spatially confined endeavour, but is a process that involves continuous interaction with constituents and interests extending beyond national boundaries and, increasingly, beyond local jurisdictions of domestic players; and brings insights into the specificity of professionalisation processes in the newly emergent and developing practice environments (p.548).



		such as the European Commission (p.529).						
Shafer (2009)	A A AJ	The purpose of this paper is to focus on the effects of the ethical climate in Chinese certified public accounting (CPA) firms on auditors' perceptions of organizational-professional conflict (OPC) and affective organizational commitment (OC).	Extending research on ethical climate in accounting professions.	Chinese auditors	Topicalised questionnaires administered to 92 auditors and 75 audit managers. Quantitative tests.	-	Victor's and Cullen's (1988) typology of climates and ethics.	The author observes that perceived ethical climate in CPA firms has significant effects on both OPC and OC (p.1100). Empirical confirmation of prior works and innovation, as it is a seminal study on ethical climate in CPA firms (p.1101).
Shah, Stark & Akbar (2009)	IJ A	The paper investigates the value relevance of major media advertising expenditures (p.192).	Contributing to the literature on evaluation through emphasis on advertising as a means to creating intangible assets.	AC Nielsen as a British media company.	Quantitative tests on 9,752 annual cross-section observations of advertising	-	Akbar's and Stark's (2003) market value-based valuation model of companies.	The study confirms prior works asserting that investment in advertising increases corporate market value. However, the main interest of the paper lies in the high level of coefficients. Empirical contribution.

					ing expense s and market value.			
Skaerbaeck (2009)	A OS	This paper examines how the National Audit Office of Denmark (NAOD) manoeuvred in making the Danish military receptive to a performance-accountability project in the period 1990–2007.	This study contributes to our understanding of how auditors manoeuvre with their performance audit devices in different ways to make efficiency auditable.	The National Audit Office of Denmark	Longitudinal case study on a 16 year period informed with archival work, 17 semi-structured interviews and informal conversations with national auditors.	Emic: A Danish researcher	Callon's translation theory to theorise auditor manoeuvrability and identity.	This work is the sole, to date, dealing with auditors in action and practical settings. Thematical contribution confirming and nuancing Power's observations.
Timoshenko & Adhikari (2009)	JA OC	-	This paper seeks to contribute to knowledge about Russian public sector accounting in times of change by exploring the	Russian central government accounting	Second-hand data and common knowledge from a Russian	-	Accounting as institutional and social practice (Hopwood, 1983; Hopwood, et al., 1994).	This study claims to have demonstrated that a new Russian public sector ideology has been considerably affected by overseas developments in the shape of large international organizations (pp.506-507). Empirical contribution.

			emergence of a new way of accounting for Russian central government.		viewpoint.			
Uddin (2009)	CP A	The paper addresses what forms of controls have management adopted in a public limited listed company, and how, if at all, did accounting help to achieve control at the organisational level; and whether those management practices, including accounting (in a traditional society), could be better understood by employing a Weberian framework of accounting? (p.783)	The author seeks to contribute to knowledge on management accounting in developing countries through emphasis on listed companies rather than privatised State Owned Enterprises.	One public limited company in Bangladesh	Archival work, participation and 40 interviews.	Emic: A researcher from Bangladesh.	A neo-Weberian framework of control and authority in traditional societies through rational capital accounting and bureaucracy.	In a traditional society, as expected, accounting in the Western sense plays no role in ensuring accountability or maintaining control but is a vital element of familial domination, especially for communicative purposes. Weber's axis of domination and resistance is useful, although resistance in a traditional society takes different shapes and forms (p.792). Nuance of Weber's work and confirmation of Dyball's (2006) observations in a traditional society.

Verma & Gray (2009)	CP A	In this paper, the influence of both the social and cultural context, including imperial influences, and political processes on the promulgation of the Companies Act, 1956, with particular focus on the accounting provisions in India is explored.	Contributing to the literature on accounting regulation in developing countries.	Development of a company law in India	Parliamentary debates on the company law and minutes thereof; the Journal of the Institute of Chartered Accountants in India since 1952; semi-structured interviews; review of annual reports of selected companies since 1950.	Emic: an Indian scholar .	McKinnon's (1986) framework of cultural influences in accounting change, and the sociology of profession literature.	The promulgation of a company law in India offered empirical evidence supporting and confirming McKinnon's (1986) findings in the Japanese case. Likewise, the paper confirms findings from prior works (e.g. Wickramasinghe, Hopper and Rathnasiri, 2004) on developing countries revealing that accounting change is influenced by cultural, political and social factors and phenomena.
Wahlström (2009)	MA R	The paper addresses how bank staff perceptions define	The author seeks to contribute to the literature on risk	Basel II in a Swedish context	25 semi-structured interviews	Emic: a Swedish scholar	Questions posed address positive and negative aspects of Basel principles.	The author notes that negative perceptions to Basel principles predominate and pervade the entire organisation, positive perceptions being contaminated. In other words, the main contribution is methodological, the author focusing on staff's perceptions in their day-to-day management practices, whereas

		contextual outcomes within a Basel II implementation setting (p.53).	accounting and critical perspectives on numbers.		ws from four Swedish banks.	.		prior literature adopted a macro-stance.
Wei & Xiao (2009)	BAR	The study purports to explain how listed Chinese firms pay different types of dividend to satisfy shareholders, different dividend preferences shaped by institutional factors such as share tradability and asymmetrical taxation.	Contributing to the literature on the determinants of dividend policy (p.169).	Equity ownership segregation, shareholder preferences, and dividend policy in China	Quantitative tests of 3 hypotheses on 10,393 firm-year observations.	Emic: Two Chinese scholars.	Shareholders' preferences theory.	The authors claim an empirical contribution: the need to consider stock dividends as well as cash dividends in studying shareholders' dividend preferences. This is especially important in an environment like China where both cash dividends and stock dividends are an important means of dividend payment (p.182).
Yee (2009)	CPA	The paper attempts to understand the political and ideological influence upon the professionalisation process of the Chinese accountants.	Contributing to the literature on the accounting profession and on accounting in a non-Western country.	The public accounting profession in China	Common knowledge (from a Chinese viewpoint) about the accounting profession in China	Emic: a Chinese researcher in Australia.	Gramsci's framework of hegemony.	The author argues that the main contribution of her research lies in the revelation that professionalisation of the accounting profession in China has taken another path than Western countries, as it has been driven by the State. Confirmation of prior works through alternative theoretical lens.



## Appendix 2. Literature categorisation

### *Appendix 2a. Literature categorisation by journal*

Journal	Amount of papers	Sample percentage
AAAJ	9	13,24%
AOS	5	7,35%
BAR	3	4,41%
CPA	18	26,47%
FAM	8	11,76%
JAOC	7	10,29%
MAR	2	2,94%
GRAM	2	2,94%
EAR	3	4,41%
International Journal of Accounting	7	10,29%
Accounting in Europe	4	5,88%
<b>Total</b>	<b>68</b>	<b>100,00%</b>

Appendix 2b. Literature categorisation by cultural setting

Insert figure here

Appendix 2c. Literature categorisation by knowledge debate addressed

Insert figure here

Appendix 2d. Literature categorisation by methodology

Insert figure here

Appendix 2e. Literature categorisation by contribution to scientific knowledge

Insert figure here