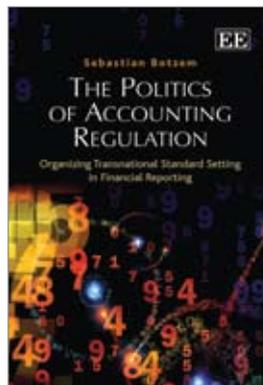


THE POLITICS OF ACCOUNTING REGULATION

Organizing Transnational Standard Setting in Financial Reporting

Sebastian Botzem, Social Science Research Center Berlin, Germany

'How and why do transnational regulatory bodies emerge? How do they acquire the authority and confidence to be actors in their own right? These questions preoccupy scholars in many disciplines and Sebastian Botzem's The Politics of Accounting Regulation makes an important contribution to the debates. Focusing on the case of the International Accounting Standards Board over a critical period of its development – including the financial crisis – Botzem addresses its evolution as an organization which produces accounting standards and whose efforts to be outside politics are inevitably and irredeemably political in nature. This book is essential reading for sociologists, political scientists, accountants and anyone else interested in the organization of global governance.'



– Michael Power, London School of Economics, UK

The global financial crisis underlines the relevance of accounting standards as much more than instrumental rules for corporate reporting. This important book details the accounting standards that embody societal and professional values and contribute to the distribution of financial benefits that put international harmonization of standards into the limelight. Sebastian Botzem reveals that international standards have emerged after decades of contest and political bargaining, which resulted in closely aligned standards, voluntary consultation procedures and a network structure comprising actors mainly stemming from global auditing firms, regulators and international organizations.

This interdisciplinary book uniquely focuses on the organizational structures and procedures to enable transnational rule setting in accounting, which will prove invaluable to accounting practitioners. Researchers and students in accounting studies, international political economy and economic sociology will find this compendium an informative resource.

Contents: 1. Introduction: The Globalization of Accounting 2. Research on Transnational Accounting Standardization 3. Historical Background: Competing Regulatory Initiatives 4. Defining the Content of International Accounting Standards 5. Organizational Characteristics of the International Accounting Standards Board 6. The Role of Individuals and Organizations in Transnational Standard Setting 7. The Politics of Transnational Accounting Regulation References Index

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