

The value of corporate accounting reports:
arguments for a political economy of
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Abstract

Existing research on the choice of accounting methods for corporate reports emphasizes private interests. In particular, shareholders' interests predominate in studies of the effects of accounting information on individual users. Attempts at assessing the social value of accounting reports, using the approach of marginal economics to information or the analysis of economic consequences also exhibit, in their execution, a pronounced shareholder orientation. This paper suggests that an alternative approach, the Political Economy of Accounting, may be fruitful. This approach seeks to understand and evaluate the functions of accounting within the context of the economic, social and political environment in which it operates. Research within this framework is identified as having normative, descriptive and critical qualities, and the paper concludes with some illustrations of potential research areas.



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