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Paper Prophets: A Social Critique of Accounting

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Paper Prophets A Social Critique Of Accounting

Vincent Mosco, Janet Wasko



Paper Prophets A Social Critique Of Accounting:

Paper Prophets Tony Tinker,1985 **Paper Prophets** Tony Tinker,1985 A Social Critique of Corporate Reporting: A Semiotic Analysis of Corporate Financial and Environmental Reporting David Crowther,2018-02-06 This title was first published in 2002 This text is concerned with the role of corporate reporting in UK public limited companies It is a common assumption that the most significant part of any corporate report is the accounting information contained within This book however takes a different view The central argument is that the purpose of corporate reporting has changed from one primarily of stewardship and accountability to shareholders to a more outward and forward looking perspective The author argues that one of the driving forces for this change in orientation is the discourse of environmental accounting along with other forces The book is essentially explorative The author is concerned with looking at different aspects of the changes in corporate reporting and taking different perspectives in the development of the argument **A Social Critique of Corporate Reporting** David Crowther,2016-03-16 In the critically acclaimed first edition of A Social Critique of Corporate Reporting David Crowther examined the perceived dialectic around traditional and environmental reporting to show it to be a false dialectic Corporate reporting continues to change rapidly to incorporate more detail and especially environmental and social information At the same time the mechanism for reporting has changed and the internet now enables more information to be provided to an ever wider range of stakeholders and interest groups The perceived conflict between financial performance representing the needs of investors and other dimensions of performance representing the needs of other stakeholders still however continues to exist In this updated edition this perceived conflict is re examined along with the wider purposes of corporate reporting These are examined in the context of web based reporting and a greater concern for all stakeholders The conclusion is that although recent developments have produced changes the essential conflict is still professed to exist but remains a largely imaginary one The analysis in this book makes use of both statistics and semiotics and in so doing develops a semiology of corporate reporting that offers an alternative to other research that is largely based on econometrics Researchers higher level students and others with an interest in or responsibility for corporate reporting corporate social responsibility accounting research or semiotics will find this book essential reading Understanding Mattessich and Ijiri Nohora Garcia,2017-11-16 This book deals with current discussion of the classic works by two prominent authors on accounting R Mattessich and Y Ijiri Their antecedents and the way in which each author came to construct his work make up the central subject of this study **Perspectives on Corporate Social Responsibility** Lez Rayman-Bacchus,2017-03-02 Over the last decade the question of the relationship between organizations and society has been subject to much debate often of a critical nature The decade has seen protests concerning the actions of organizations exposures of corporate exploitation and unfolding accounting scandals At the same time ethical behaviour and a concern for the environment have been shown to have a positive correlation with corporate performance The nature of corporate social

responsibility is therefore a topical one for businesses and academics There are however many different perspectives upon what is meant by corporate social responsibility and how this might be applied within organizations The authors involved are respected academics from a variety of disciplines from around the world The contributions to this book investigate theoretical perspectives on the topic the application in practice of socially responsible behaviour and the ethical dimension of such behaviour

Ethical Issues in Accounting John Blake, Catherine Gowthorpe, 2005-06-20 Ethical Issues in Accounting offers a comprehensive and accessible introduction for students and teachers of business studies and accountancy as well as the practicing accountant The book covers the ethical implications of several aspects of accounting ethics and taxation creative accounting ethics in accounting regulation ethical dilemmas in the public sector whistleblowing various aspects of social accounting including environmental accounting The fitness of the accounting profession as guardians of accounting and auditing ethics is also discussed in detail

Locating Accounting in Its National Context Stefano Zambon, 2002

Incorporating Sustainability in Management Education Kenneth Amaeshi, Judy N. Muthuri, Chris Ogbachie, 2019-02-06 Responding to the pressing need of business schools to incorporate sustainability thinking into their curricula this new book offers fresh thinking on how to achieve this in practical terms Structured on a typical MBA programme each chapter explores how sustainability thinking can be integrated into existing subject areas Rather than being prescriptive the chapters provide opportunities to reflect on successes as well as challenges associated with embedding sustainability into MBA courses Contributors explore the employability implications of sustainability and how these are reflected in course designs pedagogy and assessments Filling an important gap in current literature Incorporating Sustainability in Management Education provides important support to Higher Education Institutes who must quickly adapt to this desired change in business school curricula

The Routledge Companion to Alternative Organization Martin Parker, George Cheney, Valérie Fournier, Chris Land, 2014-01-03 Despite the Great Recession slightly different forms of global capitalism are still portrayed as the only game in town by the vast majority of people in power in the world today Unbridled growth trade liberalisation and competition are advocated as the only or best ways of organizing the contemporary world Unemployment yawning gaps between rich and poor political disengagement and environmental devastation are too often seen as acceptable side effects of the dominance of neo liberalism But the reality is that capitalism has always been contested and that people have created many other ways of providing for themselves This book explores economic and organizational possibilities which extend far beyond the narrow imagination of economists and management theorists Chapters on co operatives community currencies the transition movement scrounging co housing and much more paints a rich picture of the ways in which another world is not only possible but already taking shape The aim of this companion is to move beyond complaining about the present and into exploring this diversity of organisational possibilities Our starting point is a critical analysis of contemporary global capitalism is merely the opening for thinking about organizing as a form of

politics by other means and one that can be driven by the values of solidarity freedom and responsibility This comprehensive companion with an international cast of contributors gives voice to forms of organizing which remain unrepresented or marginalised in organizational studies and conventional politics yet which offer more promising grounds for social and environmental justice It is a valuable resource for students activists and researchers interested in alternative approaches to economy and society in a variety of disciplinary and interdisciplinary fields

Profitability, Accounting Theory and Methodology Geoffrey Whittington,2007-06-11 An important scholar in the history of accounting Geoffrey Whittington s numerous articles cover a broad spectrum of the field and are both sharply insightful and extremely significant He has made important contributions to the topics of inflation accounting accounting theory and methodology and standard setting and he has conducted a number of valuable empirical studies This remarkable collection pulls together essays and articles and encompasses his work on empirical studies based on company accounts specification of empirical models price change accounting taxation and regulation and regulation of accounting and auditing Accompanied by a new introduction and conclusion this significant volume will be extremely useful for historians of accounting as well as accountancy practitioners and researchers

Corporate Financial Reporting Andrew Higson,2003-02-28 The Internet bubble has collapsed and the largest bankruptcy in US history Enron has made the call for greater transparency in financial reporting more important than ever Andrew Higson draws attention to what is a true and fair view in reporting and critically examines accounting theory and modern practice

Organizing for Sustainable Development Federica Angeli,Ashley Metz,Jörg Raab,2022-04-25 The Sustainable Development Goals SDGs recognize the increasingly complex interdependent nature of societal and environmental issues for governments and business Tackling such grand challenges requires the concerted action of a multitude of organizations and multiple stakeholders at different levels in the public private and non profit sector Organizing for Sustainable Development provides an integrated and comparative overview of the successes and failures of organizational efforts to tackle global societal issues and achieve sustainable development Summarizing years of study by an interdisciplinary board of authors and contributors this book provides readers with an in depth understanding of how existing businesses and new hybrid organizations can achieve sustainable development to bring about an improved society marking a key contribution to the literature in this field Combining theoretical views with empirical approaches the chapters in this book are highly relevant to graduate and undergraduate multidisciplinary programs in sustainable development organization studies development economics development studies international management and social entrepreneurship The Open Access version of this book available at www.taylorfrancis.com has been made available under a Creative Commons Attribution NonCommercial CC BY 4 0 license

The Durable Corporation Güler Aras,David Crowther,2016-03-23 Sustainability is normally considered to be about choices for the future being limited by decisions made in the present and is frequently portrayed as concerning environmental issues alone The Durable Corporation rejects both of these notions to

argue that sustainability is a more complex concept that involves balancing many factors It explores the nature value and role of sustainability in business and maintains that resource utilization must be based upon the twin pillars of equity and efficiency rather than attempting to ensure that our choices in the future are not reduced The authors of The Durable Corporation propose a new model of sustainability and a fresh approach to managing resources They extend this to the development of difference strategies for achieving sustainability and an alternative approach to managing for the future These features make it essential reading for all those with responsibility for the sustainability or durability of the enterprises in which they are engaged or in the study of the issues at stake Accounting for History in Marx's Capital Robert Bryer,2019-06-25 Accounting for History uses the accounting interpretation of Marx s theories of history and value to explain and defend his prediction of the inevitability of socialism as the end of history In addition to the technological and institutional development of advanced capitalism Bryer argues that the key necessary conditions are that workers see through capitalist ideology understanding that Marx s theory of value explains why the phenomenal forms appearing in capitalist accounts are distortions of the underlying social reality and that demystified accounting is integral to his concept of socialism on Day One To get to Day One the book concludes Marx left Marxists the tasks of critical accounting

Globalization and Social Responsibility Kiyet Tunca Caliyurt,David Crowther,2008-12-11 Over the last decade the question of the relationship between organisations and society has been subject to much debate often of a critical nature The decade has seen protests concerning the actions of organisations exposures of corporate exploitation and unfolding accounting scandals At the same time ethical behaviour and a concern for the environment have been shown to have a positive correlation with corporate performance The nature of corporate social responsibility is therefore a topical one for businesses and academics There are however many different perspectives upon what is meant by corporate social responsibility and how this might be applied within organisations This book explores some of these different perspectives based upon the experiences of different people in different parts of the world There has been much written about globalisation some of it positive and much of it negative It is a subject which arouses definite opinions Despite the fact that the word globalisation is part of the title of this book it is not our intention to contribute to this debate Instead we use the word globalisation in its original sense to represent the ubiquity of the concern for Corporate Social Responsibility CSR which is the subject matter of this book Specifically we are concerned with the social contract between an organisation and its stakeholders It is apparent that any actions which an organisation undertakes will have an effect not just upon itself but also upon the external environment within which that organisation resides In considering the effect of the organisation upon its external environment it must be recognised that this environment includes both the business environment in which the firm is operating the local societal environment in which the organisation is located and the wider global environment Effectively therefore there is a social contract between organizations and their stakeholders Recognition of the rights of all

stakeholders and the duty of a business to be accountable in this wider context therefore has been largely a relatively recent phenomenon. The economic view of accountability only to owners has only recently been subject to debate to any considerable extent. In the current environment there is a need to debate this issue and its implications. This book therefore recognises the international scope of the interest in corporate social responsibility both through the contributions made by the authors of the respective chapters who come from various parts of the world and also through the international importance of the perspectives offered by these contributors. In doing so the various authors demonstrate that corporations are a part of society just as much as each of us is as an individual. Furthermore they demonstrate that the issues and concerns are not local ones but are international in scope and concern us all. The contributions to this book provide a representation of the range of concern for this relationship and the range of topics which fall within the subject matter of CSR. Among the authors who have contributed to this book are representatives from every continent and from a wide range of disciplines. The topics which are considered in the various chapters are equally diverse.

Development-Oriented Corporate Social Responsibility: Volume 2 Dima Jamali, Charlotte Karam, Michael Blowfield, 2017-09-08. This volume provides a platform for localized perspectives on CSR in developing countries across the globe. The chapters bring local context and business to the forefront and highlight the efforts spearheaded by indigenous actors from within the developing world. They present insights from developing countries through successful and less successful examples of locally led CSR efforts. Together these perspectives capture the complex paradoxes of CSR in developing countries and highlight common features in national institutions across the developing world such as weak political and regulatory institutions that shape local CSR initiatives and often limit its developmental impact. The editors argue the need to embrace partnership models that leverage the strengths of different actors to promote effective development and tackle the complex challenges facing the developing world. This important series will be the reference source for academics, practitioners, policy makers and NGOs involved in development oriented CSR.

Accounting and Business Ethics Ken McPhail, Diane Walters, 2009-06-02. Despite the enormous impact of various accounting scandals on the accounting profession, the general malaise amongst the profession more broadly and the significant legislative and institutional reforms that have taken place as a result, there are still surprisingly few textbooks on accounting ethics. This concise introductory text takes a broad view of ethics and accounting taking into account contemporary social trends such as globalization and terrorism. Rather than delineating codes of professional conduct, this text pushes the reader towards an understanding of the nature of ethical dilemmas and the factors that influence the ways in which accountants frame ethical questions. The book is divided into two parts. The first part focuses on developing thinking about the different kinds of ethical questions that could be posed in relation to accounting. The second part focuses more explicitly on accounting practice, exploring the ethical function of accounting in relation to the market economy, ethics in relation to the accounting profession and the ethics of the international accounting harmonization project. Accounting and

Business Ethics is a compact introduction aimed at both students and practitioners who want to understand more about the ethics of accounting

The Political Economy of Information Vincent Mosco, Janet Wasko, 1988 The information society is real Information as a marketable commodity is quickly taking up the powerful role once held by heavy industry and manufactured products How this revolution is affecting society and how society and government are responding to it is the subject of this book Its lessons and conclusions are of critical importance as we enter the last decade of this century Every dimension of social life whether in the home or the workplace is affected by information and the technologies that give it market value Along with the positive aspects of these broad changes there are inevitable problems the growing gap between the information rich and information poor the need for widespread access to communication and information technology the threat to individual privacy and the potential of the technology to create global instabilities The editors have enlisted specialists and scholars in business communications studies computing and information science economics law library science political science and sociology to examine these changes and problems by looking at information specifically as a commodity to be traded protected and desired

A Handbook of Corporate Governance and Social Responsibility Güler Aras, 2016-03-16 The current economic situation has highlighted deficiencies in corporate governance while also showing the importance of stakeholder relations It has also raised the profile of the debates regarding corporate social responsibility and shown the inter relationship with governance And the two together are essential for sustainable business The social and environmental contexts of business are generally considered to be as significant as the economic and financial contexts and good governance will address all of these aspects The combination of these aspects offers long term benefits for a firm such as reducing risk and attracting new investors shareholders and more equity as well as sustainable performance Written by experts from all over the world A Handbook of Corporate Governance and Social Responsibility is the most authoritative single volume guide to the relationship between good governance and social responsibility and the reality of managing both In addition to the theory and practice of governance and CSR the book includes case studies from large and small organizations and NGOs to highlight examples of good and bad practice and to show international and cultural similarities and differences while at the same time furthering the debate regarding the relationship between good governance and social responsibility

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