

Accounting Organizations and Society



Financial Reporting and Auditing as Social and Organizational Practice*

London School of Economics, December 16-17, 2013

Workshop Programme (DRAFT)

December 16

08.30-09.00 Registration at OLD.3.21

09.00- 09.15 Welcome

Expertise

Chair: Mike Power

09.15- 10.05 Brivot & Himick When standard setters need expert knowledge: a study of the framing activities used by actuaries, financial economists and accountants during “GASB’s” Pension Project

10.05- 10.55 Girella, Quagli & Zambon Valuation, Standard- Setting and Territorial Claims on Accounting: The Case of the Organismo Italiano Di Valutazione

10.55- 11.15 *Break*

Emerging forms of Accounting

Chair: Joni Young

11.15- 12.05 Chahed The dynamics of making statutory disclosure provisions in financial reporting: A case of softening hard law?

12.05- 12.55 Sonnerfeldt An emerging epistemic community? An explanation of the relationship between emerging and prevailing logics in the corporate reporting regulatory space

12.55- 14.15 *Lunch*

Users – Analysts

Chair: Keith Robson

14.15- 15.05 Georgiou Accounting and financial analysis: exploring the implications of fair value accounting.

15.05- 15.55 Hjelstrom et al Through the looking glass: Capital market actors’ use of financial information.

15.55-16.15 *Break*

Financial and Managerial Accounting.	Chair: Joni Young
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16.15- 17.05	Hartmann & Mouritsen	Inscribing future: Goodwill accounting at the nexus of financial and management accounting
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19.00	Conference Dinner
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December 17

Logics and Frames	Chair: Carlos Ramirez
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9.00- 9.50	Thiemann & Lepoutre	Stitching on the Edge – Accounting for the financial crisis.
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9.50- 10.40	Baudot	Space cadets and dinosaurs: The dynamics of global accounting policy-making under the influence of competing institutional logic(ian)s.
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10.40- 11.00	<i>Break</i>
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Rhetoric and Representation	Chair: Omiros Georgiou
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11.00- 11.50	Stenka	Rhetoric in international standard setting: an interactive process of meaning – making.
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11.50- 12.40	Ahrens & Johed	Audit committees and IFRS: the internal representation of accountability prescriptions.
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12.40- 14.00	<i>Lunch</i>
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Fair Value	Chair: Bertrand Malsch
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14.00- 14.50	Bewley, Graham and Peng	Toward understanding how accounting principles become generally accepted: The Case of Fair Value Accounting Movement in China.
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14.50- 15.40	Carrington and Tirmen	Facing financial instruments in financial institutions: the fair value hierarchy in accounting standard and coding practise.
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15.40- 16.00	<i>Break</i>
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Accounting and Media	Chair: Mike Power
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16.00- 16.50	Becker, Daske & Sextroh	The Public Environment of Accounting Standard Setting: Media Framing of the Fair Value Debate
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16.50	Concluding remarks and depart
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* The workshop has been organized by Michael Power, Keith Robson, Joni Young and is generously sponsored by the Department of accounting, London School of Economics and Political Science, Elsevier Publishing and IPARG: Interdisciplinary Perspectives on Accounting Research Group.

For further information please contact accounting@lse.ac.uk