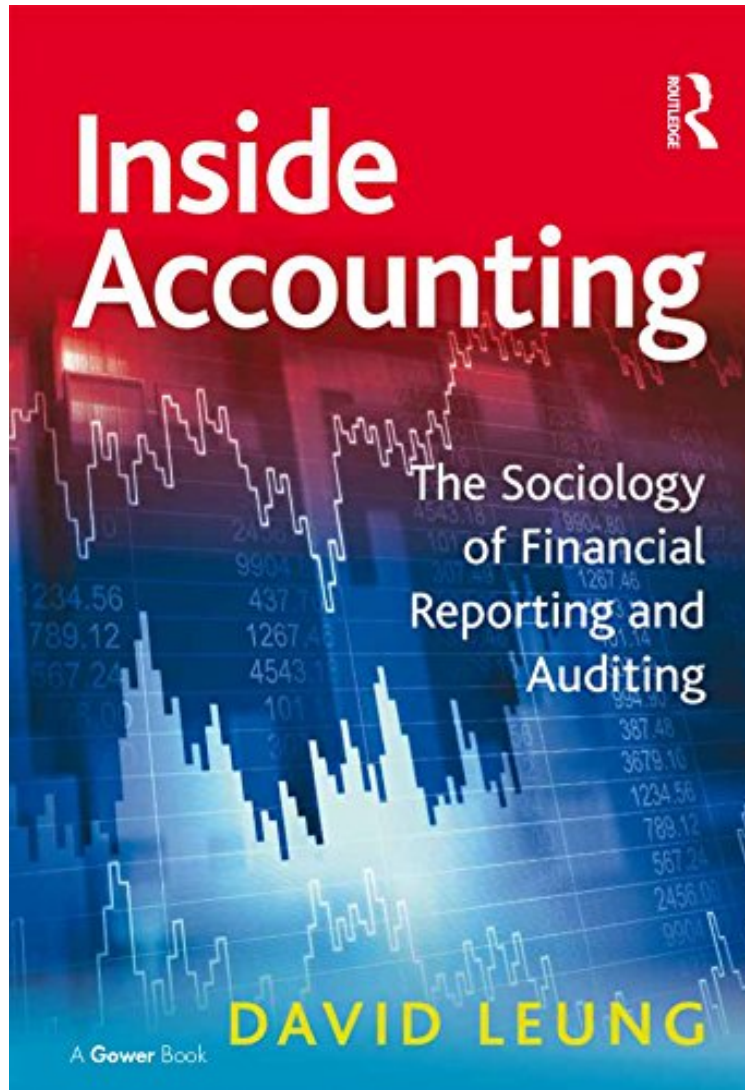


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Inside Accounting: The Sociology of Financial Reporting and Auditing

David Leung

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David Leung : Inside Accounting: The Sociology of Financial Reporting and Auditing before purchasing it in order to gage whether or not it would be worth my time, and all praised Inside Accounting: The Sociology of Financial Reporting and Auditing:

Based on a study covering a one-year financial reporting cycle at a commercial subsidiary of a well-known scientific research organization, Inside Accounting examines how accountants and non-accounting managers construct their

company's earnings. Addressing issues in both internal management accounting, such as budgeting, performance evaluation, and control, as well as external financial accounting, such as book keeping, monthly/year end accounts and auditing, David Leung focuses on how people classify transactions, make professional judgments and use computer software for accounting, and prepare for and facilitate the auditing process. He also looks at accountancy training and the impact of people's affiliations to the accounting profession or other professions on their accounting and on their perceptions of financial statements. Other contingent or contextual factors that influence the choice of accounting method, such as time pressure, reward structures, management authority and institutions are also considered. David Leung's research employs an innovative blend of theory and practice that redresses the imbalance between ethnographic studies of financial accounting, and management accounting and helps close the gap between the academic curriculum and the experiences of practitioners. His research leads the author to conclude that no act of accounting classification is ever indefeasibly correct; that the accounting community's institutions and authority are central to the accounting process and to the 'truth and fairness' of accounting numbers; that accounting training involves extensive use of learning by doing; and that both accountants and non-accounting managers have goals and interests that often result in no better than 'good enough' accounting. This book will appeal to accounting and finance professionals and academics in finance, as well as to sociologists and academic researchers interested in research methods and science studies.

'Through this pioneering ethnographic study, the reader will get a totally new perspective on accounting. While most of us associate accounting with long and impenetrable columns of figures, David Leung's study shows what accounting is really about. Leung's book will appeal not only to academics with an interest in the economy, but also to professionals in accounting and finance.' Richard Swedberg, Cornell University 'Financial statements are the public face of financial accounting yet very little is known regarding the back stage of their preparation. This book goes 'behind the scenes' of the financial craft and casts light on the myriad machinations underpinning its construction, from deliberations over data to interrelations with audit personnel. The final result is a fascinating account of financial accounting.' Ingrid Jeacle, University of Edinburgh Business School

About the Author
Dr David Leung is a Lecturer in Accounting at Heriot-Watt University, Edinburgh. Dr Leung is himself a qualified accountant and worked as a financial controller and consultant in a number of sectors including biotechnology, printing, financial services, tourism and retail before joining academia. He gained his MBA at Durham University and his MSc. by Research in Science and Technology Studies, and PhD in Social Studies of Finance at the University of Edinburgh.