

Index

- Accounting
 - double-entry, 29, 30, 165
 - intangibles, 83–84, 94, 109, 124
 - manipulation(s)
 - big bath accounting, 201, 205
 - creative accounting, 201, 205–206
 - earnings management, 204
 - income smoothing, 201, 204–205
 - method, 45, 54
 - practices, 36
 - procedures, 45, 80
 - psychological aspects, 135–152
 - reports, 2, 39, 56, 150, 159, 184
 - research, 2, 21, 33, 45, 126, 142
 - sociology of, 115–130
 - theory. *See* Accounting theory
- Accounting theory
 - conception of, 49
 - traditional vision of, 21–42
- Adverse selection, 3, 40, 61, 62
- AICPA. *See* American Institute of Certified Public Accountants (AICPA)
- American Institute of Certified Public Accountants (AICPA), 29, 65, 66, 67, 82
- Argumentation, 186
 - technic, 23
- Capital
 - accounting, 83–94
 - intellectual, 84, 86, 95
 - political, 86
 - scientific, 86
 - social, 84–87
 - symbolic, 85, 86
- CAPM (Capital Assets Pricing Model), 133
- Communication
 - functions, 136
 - scheme, 77, 185
- Conceptual framework
 - adjunction of, 215
 - approach, 28
 - financial information, 30
 - international, 39
 - self-designated, 55
- Conservatism, 26
- Constructivism, 53, 57–59, 128
- Control
 - cost, 136
 - economy, 102
 - Fordism, 136
 - people, 135–136
 - psychology, 133–135
 - shareholders, 176
 - Taylorism, 136
- Decision
 - citizen, 104–111
 - game theory, 160–162
 - governmental, 173–175
 - making. *See* Decision-making process
 - theory, 30
- Decision-making process
 - accounting numbers, 67
 - basis for, 59
 - conceptions of, 154
 - individual, 115
 - political, 153
 - rational, 155
- Deconstruction, 1
- Discourse
 - degree of truthfulness, 208
 - ideological, 104

- multitude of, 68
 - parole, 67
 - philanthropic, 193
 - religion, 15
 - social, 130
- Economics
 - classical theory, 11
 - property rights, 11
 - utility curve, 155
- Epistemology, 18, 32, 34
- Ethics, 43, 101–103
- Externalities, 100–101
- Financial
 - information, 30, 94, 216
 - statements. *See* Financial statements
- Financial statements
 - GAAP system, 28
 - legitimacy, 124
 - traditional, 2
- GAAP. *See* Generally accepted accounting principles (GAAP)
- Generally accepted accounting principles (GAAP), 27
- Gross domestic product (GDP), 105, 106
- Historical cost, 25
- Hyperreality, 14, 105, 138, 175
- Ideology, 33, 92, 121, 126, 190
- IFRS. *See* International Financial Reporting Standards (IFRS)
- Impression management, 150
- Industrialization, 17
- Inflation, 26
- Information
 - faces, 69
 - financial, 30, 94, 216
 - quality, 2
- Information manipulation theory (IMT), 140, 209, 210, 211
- International Financial Reporting Standards (IFRS), 8, 26, 110, 137, 205
- Kohlberg theory, 33
- Language
 - code, 74
 - discourse, 54, 76
 - jargon, 71, 73, 75, 77, 95
 - natural, 68, 71, 76, 77
 - parole*, 67
 - semi-technical, 72, 73, 74, 193
 - technical, 73
- Legitimacy
 - activity, 9
 - legal, 120
 - process, 120, 123
 - public sector, 121, 122
 - social contract, 123
- Linguistic
 - l'arbitraire du signe*, 70
 - connotation, 74
 - denotation, 72, 73
 - sign, 70, 199
 - signified, 70
 - signifier, 70
 - syntactic, 76
- Market
 - efficient market hypothesis (EMH), 60, 133, 156
 - entrepreneur, 102
 - failure, 12, 62, 80, 155
 - firm, 81, 82
 - functional fixation, 82
 - laws, 17
- Mathematics, 12–15, 154, 216
- Moral hazard, 3, 40, 61, 159

- Networks
 - board of directors, 87, 94
 - external members, 94
 - resource dependence theory, 87, 94
- Organization
 - accounting, 77, 128
 - conception, 78
 - democracy, 185
 - entrepreneur, 62
 - financial situation, 216
 - information manipulation theory (IMT), 209
 - networks, 87-94
 - organizational culture, 143
 - people in, 2, 11, 38
 - social institution, 119
 - society, 174
 - storytelling organization, 104-105
 - technology in, 49
 - vision, 160
- Paradigm, 50-54
- Phenomenology, 24, 31
- Positivism, 24, 25, 50, 58-59
- Post-modernism, 1
- Privatization
 - monopoly, 80, 127
 - profit, 78, 126
 - tariffs, 82, 111
- Probabilities, 135, 154, 163
- Profession
 - accounting profession, 48, 63, 78, 103, 170
 - goal, 169
 - jargon, 73, 75, 77
 - professionalization, 66, 71
 - vertical structure, 30
- Profit
 - accounting profit, 98
 - against market, 80-83
 - concept, 105
 - definition, 22, 46, 74
 - dividends, 38
 - maximization, 45
 - privatization, 78, 126
 - rates, 122
 - state-owned enterprise (SOE), 82, 125
 - subsidiaries, 37
 - tariff, 127
- Psychology
 - behavioral, 73
 - cognitive, 73, 154, 157, 197
 - conditioning, 134
- Rationalism, 31
- Reality
 - constructivist, 50
 - economic theory, 177
 - objective, 53, 170
 - predictions, 44
 - research, 3
 - social responsibility, 98-99
 - socially constructed, 59
 - spatial model, 28
- Reason
 - pure, 24, 31
 - rational, 154, 159, 172
 - rationalism, 31
 - rationality
 - procedural, 157, 158
 - substantial, 158
- Representation
 - social, 15, 28, 30, 51, 80, 81
 - spatial, 27-29
- Reproduction
 - school, 85
 - social, 85
- Reputation, 120, 123
- Research
 - applied, 56, 57
 - assumption, 34, 36-40
 - hypothesis, 34, 205
 - pure, 57
- School of thought, 1, 3, 7-19, 54
- Science(s)
 - hard, 9, 10, 18
 - human, 10, 14, 24, 53, 150, 162

- methodology, 24, 47
- natural, 13–15, 17, 24, 35, 47, 53
- philosophy, 14, 24
- pure, 10, 14, 35, 57, 216
- scientific process, 23, 50, 52, 202, 215
- soft, 14
- Society
 - governments
 - accounting for the deficits, 110
 - manipulating accounts, 201, 206
 - public accounts, 106, 111
 - grand narrative, 105
 - ideology, 121, 125, 126, 190
 - social decisions, 78, 101, 125–127
 - social responsibility, 96, 98–101
 - state-owned enterprise, 18, 82, 126
- Sociology
 - accounting, 18, 23, 68, 115–131
 - organization, 215
 - professions, 66, 71
 - social contract, 115–117
 - social institution, 8, 94, 117, 139, 215
- Stakeholders
- Standards
 - accounting period, 39
 - business entity, 36–37
 - GAAP, 27–28, 36, 207
 - going concern, 38
 - historical cost, 25, 39
 - matching, 39
 - money measurement, 39
 - objectivity, 24, 39–40
 - setters, 9, 28
 - setting, 1, 2, 21, 27, 48, 204, 215
 - stable monetary unit, 38, 72
- Storytelling, 104, 105, 137
- Syllogism, 23
- Text analysis
 - content analysis, 181–182
 - readability, 182–184
 - rhetoric, 52, 181, 185
 - semiotic
 - actantial structure, 187–189
 - functions, 184, 187
- Theory
 - agency, 11, 40, 61, 154, 158–160, 199
 - institutional, 19
 - manipulation (IMT), 140, 209
 - normative, 26, 43–48
 - positive, 26, 45, 47, 52
- Trueblood Committee, 7
- Uniformity, 117, 143
- Utility curve, 153, 154–155, 156, 162
- Values, 43
- Vision, 3, 15, 21–42, 134, 160
- Wealth of Nations* (Adam Smith), 81, 154
- Websites, 182
- Workplace, 145
- World Bank, 104, 126
- “Z” pattern, 197