



Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting)

By Huiying Wu, Chris Patel

Download now

Read Online 

Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel

This monograph critically examines the adoption of Anglo-American models of corporate governance and financial reporting in China. More specifically, it examines whether measures taken by the Chinese government, including the adoption of the International Financial Reporting Standards, the introduction of independent directors and audit committees, and the strengthening of auditor independence, are likely to improve the quality of financial reporting. A comprehensive theoretical framework based on institutional theory, which incorporates international influences, domestic influences, and intraorganizational dynamics, was developed. The findings suggest that the current institutional environment in China does not yet fully support Anglo-American practices. The implementation of internationally acceptable principles and standards is largely symbolic rather than instrumental. This monograph shows how contradictory institutional pressures shape the process and outcome of loose coupling between regulations and actual operations, which are intertwined with organizations' conflicts of interest and power dependence within China's institutional setting.

 [Download Adoption of Anglo-American Models of Corporate Gov ...pdf](#)

 [Read Online Adoption of Anglo-American Models of Corporate G ...pdf](#)

Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting)

By Huiying Wu, Chris Patel

Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel

This monograph critically examines the adoption of Anglo-American models of corporate governance and financial reporting in China. More specifically, it examines whether measures taken by the Chinese government, including the adoption of the International Financial Reporting Standards, the introduction of independent directors and audit committees, and the strengthening of auditor independence, are likely to improve the quality of financial reporting. A comprehensive theoretical framework based on institutional theory, which incorporates international influences, domestic influences, and intraorganizational dynamics, was developed. The findings suggest that the current institutional environment in China does not yet fully support Anglo-American practices. The implementation of internationally acceptable principles and standards is largely symbolic rather than instrumental. This monograph shows how contradictory institutional pressures shape the process and outcome of loose coupling between regulations and actual operations, which are intertwined with organizations' conflicts of interest and power dependence within China's institutional setting.

Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel Bibliography

- Sales Rank: #7079255 in Books
- Published on: 2015-01-16
- Original language: English
- Number of items: 1
- Dimensions: 9.00" h x 1.00" w x 5.90" l, 1.23 pounds
- Binding: Hardcover
- 272 pages

 [Download Adoption of Anglo-American Models of Corporate Gov ...pdf](#)

 [Read Online Adoption of Anglo-American Models of Corporate G ...pdf](#)

Download and Read Free Online Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel

Editorial Review

Review

Wu and Patel present students, academics, researchers, and professionals working in a wide variety of contexts with an examination of the ongoing effects of globalization on adoption of the U.S. model of corporate governance and financial reporting by the Chinese government and Chinese corporations. The authors have organized the main body of their text in eight chapters devoted to financial reporting issues related to global convergence and corporate governance, the development of accounting thought and practices in China, the corporate governance and accounting environment in China, and a variety of other subjects. Huiying Wu is a faculty member of the University of Western Sydney, Australia. Chris Patel is a faculty member of Macquarie University, Australia. Distributed in North America by Turpin Distribution. -- Annotation ©2015 Ringgold Inc. Portland, OR (protoview.com)

About the Author

Huiying Wu - University of Western Sydney
Chris Patel - Macquarie University

Users Review

From reader reviews:

Stephanie Gilley:

Do you one of people who can't read gratifying if the sentence chained inside the straightway, hold on guys this aren't like that. This Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) book is readable by you who hate the straight word style. You will find the information here are arrange for enjoyable studying experience without leaving perhaps decrease the knowledge that want to deliver to you. The writer connected with Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) content conveys the idea easily to understand by many people. The printed and e-book are not different in the articles but it just different such as it. So , do you nevertheless thinking Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) is not loveable to be your top checklist reading book?

Michael Lockwood:

Reading a reserve can be one of a lot of activity that everyone in the world really likes. Do you like reading book and so. There are a lot of reasons why people love it. First reading a publication will give you a lot of new details. When you read a guide you will get new information since book is one of several ways to share the information or perhaps their idea. Second, reading a book will make you more imaginative. When you reading a book especially tale fantasy book the author will bring one to imagine the story how the personas do it anything. Third, you can share your knowledge to other individuals. When you read this Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting), you may tells your family, friends and also soon about yours e-book. Your

knowledge can inspire average, make them reading a guide.

Everette Murray:

Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) can be one of your beginning books that are good idea. Most of us recommend that straight away because this book has good vocabulary that can increase your knowledge in vocab, easy to understand, bit entertaining but nevertheless delivering the information. The writer giving his/her effort that will put every word into joy arrangement in writing Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) although doesn't forget the main position, giving the reader the hottest along with based confirm resource facts that maybe you can be certainly one of it. This great information can easily drawn you into fresh stage of crucial contemplating.

Tom Salgado:

Do you like reading a book? Confuse to looking for your chosen book? Or your book has been rare? Why so many query for the book? But any people feel that they enjoy intended for reading. Some people likes looking at, not only science book but also novel and Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) or perhaps others sources were given information for you. After you know how the truly great a book, you feel need to read more and more. Science guide was created for teacher or even students especially. Those guides are helping them to add their knowledge. In various other case, beside science publication, any other book likes Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) to make your spare time much more colorful. Many types of book like this.

Download and Read Online Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel #1LCS8DKX4JA

Read Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel for online ebook

Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel Free PDF d0wnl0ad, audio books, books to read, good books to read, cheap books, good books, online books, books online, book reviews epub, read books online, books to read online, online library, greatbooks to read, PDF best books to read, top books to read Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel books to read online.

Online Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel ebook PDF download

Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel Doc

Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel MobiPocket

Adoption of Anglo-American Models of Corporate Governance and Financial Reporting in China (Studies in Managerial and Financial Accounting) By Huiying Wu, Chris Patel EPub