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A theory of the corporate decision to resist FASB standards: An organization theory perspective

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Abstract

This paper develops a theoretical framework that specifies the conditions under which corporations are likely to resist financial reporting standards proposed by the Financial Accounting Standards Board (FASB). Determinants of corporate resistance to FASB standards are identified at three levels of analysis: the standard, the corporation, and the corporation's industry. Propositions are formulated summarizing the effects of the determinants at these three levels, and guidelines are suggested for testing the propositions. Implications for the theory and the practice of accounting regulation are also discussed. The overall goal of the paper is to enhance our understanding of the drivers of corporate resistance to FASB standards, so that accounting regulators can manage the implementation of accounting standards more effectively.

Keywords