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Outlining regulatory space: Agenda issues and the FASB

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Abstract

Research examining the process of accounting change has focussed upon dramatic changes such as the rise of discounted cash flow analysis. However, much of accounting change centers around recognition issues and serves to expand and enhance the domain of accrual accounting. This paper employs three studies (accounting for loan fees, leases and nonprofit organizations) to examine the process of enacting change in accounting recognition practices. The paper follows the construction of accounting issues as accounting problems within a regulatory space, and the subsequent construction of these problems as appropriate for standard-setting action. The study employs a regulatory space metaphor and a "logic of appropriateness" to examine the complex processes through which accounting change occurs.



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