



Aalto University
School of Economics

Accounting as Social and Institutional Practice (22 E 13000)

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Accounting As Social And Institutional Practice

Karin Knorr Cetina,Alex Preda



Accounting As Social And Institutional Practice:

Accounting as Social and Institutional Practice Anthony G. Hopwood,1994-10-06 Accounting as Social and Institutional Practice is the first major collection of critical and socio historical analyses of accounting It gathers together work by scholars of international renown on the social and institutional nature of accounting to address the conditions and consequences of accounting practice Challenging conventional views that accounting is a technical practice and that it comprises little more than bookkeeping this collection demonstrates the importance of analysing the multiple arenas in which accounting emerges and operates As accounting continues to gain in importance in so many spheres of social life an understanding of the conditions and consequences of this calculative technology is vital Its relevance extends far beyond the discipline of accounting This book will be of considerable interest for specialists in organisational analysis sociologists and political scientists as well as the general reader interested in understanding the increasing significance of accounting in contemporary society *Accounting as Social and Institutional Practice* Peter Miller,2004 Accounting as Social and Institutional Practice Anthony G. Hopwood,Peter Miller,1994 **Management Accounting as Social and Institutional Practice** Anne Loft,Jan Mouritsen,Carsten Rohde,2003 **Handbook of Accounting in Society** Hendrik Vollmer,2024-05-02 The Handbook of Accounting in Society invites readers to consider the ways in which accounting affects organizations institutions communities professions and everyday life Diverse in its reach this Handbook campaigns for the need to reconsider our understanding of what accounting is and crucially what it can become **Values and Opportunities in Social Entrepreneurship** K. Hockerts,J. Mair,J. Robinson,2010-09-30 Over the past few years social entrepreneurship has grown as a research field In this 3rd volume in the series contributions explore questions of values in social entrepreneurship as well as the identification and exploitation of social venturing opportunities **Cultural Initiatives for Sustainable Development** Paola Demartini,Lucia Marchegiani,Michela Marchiori,Giovanni Schiuma,2021-03-31 This book explores the relevance of new sources dimensions and characteristics of knowledge for supporting creative and cultural organizations and initiatives Special emphasis is placed on cultural heritage participatory approaches and entrepreneurship in the cultural and creative sector The role of cultural heritage and contemporary culture as a source of economically effective socially sustainable development is also discussed The authors examine new ways of developing and testing new and innovative models of management for cultural heritage assets In line with the participatory approaches in culture heritage governance promoted by the EU the authors analyze participatory approaches to cultural and creative initiatives The role of public and private actors as well as the way they interact with each other in order to achieve collective outcomes is of particular interest in this section of the book With regard to cultural and creative entrepreneurship the book adds an innovative view of cultural ventures offering some clues from an entrepreneurial ecosystem perspective Enacting the Corporation Marina Welker,2014-03-21 What are corporations and to whom are they responsible

Anthropologist Marina Welker draws on two years of research at Newmont Mining Corporation's Denver headquarters and its Batu Hijau copper and gold mine in Sumbawa Indonesia to address these questions. Against the backdrop of an emerging Corporate Social Responsibility movement and changing state dynamics in Indonesia she shows how people enact the mining corporation in multiple ways as an ore producer employer patron promoter of sustainable development religious sponsor auditable organization foreign imperialist and environmental threat. Rather than assuming that corporations are monolithic profit maximizing subjects Welker turns to anthropological theories of personhood to develop an analytic model of the corporation as an unstable collective subject with multiple authors boundaries and interests. Enacting the Corporation demonstrates that corporations are constituted through continuous struggles over relations with and responsibilities to local communities workers activists governments contractors and shareholders. *Canadian Education* Brenda L.

Spencer, Kenneth D. Gariepy, Kari Dehli, James Ryan, 2012-10-17 *Canadian Education* *Governing Practices and Producing Subjects* is an absolutely critical volume bridging a number of key areas in Canadian education: classroom politics, schools, teachers, work, higher education and much more with the theoretical contributions of Michel Foucault. The result is illuminating, engaging and critically provocative. The essays are carefully chosen and utilize Foucauldian concepts such as governmentality, discipline, subjectivity and genealogy to excellent critical effect. With a skillfully crafted introduction that nicely brings the entire collection into sharp focus, the editors have provided a text that is a must read for critical scholars and students alike. Mona Gleason, Department of Educational Studies, University of British Columbia. This excellent text presents a Foucauldian analysis of selected educational practices, contemporary reform initiatives and current educational policy in the Canadian context. The authors demonstrate how rich theoretical constructs such as bio power, governmentality and disciplinary power can illuminate everyday practices and policies, making the cultural unconscious apparent. Foucault 1989 p. 71. *Canadian Education* *Governing Practices and Producing Subjects* is essentially a hopeful book; it demonstrates the radicalizing role of theory as we try to understand and complicate educational structures and processes. This is an essential text for all those interested in Foucauldian analyses of education and a must read for undergraduate and graduate students in Canadian faculties of education. Anne M. Phelan, University of British Columbia. This volume is most useful in the ways in which it achieves a close look and a wide sweep of education policy, its deployment and its effects as these are embedded in schooling practices, educational strategies and pedagogy. It offers the ground from which to consider the potential for education to be aimed at the development of a socially just citizenry while also helping to reveal the structures of power and processes of social control that operate within current neoliberal technologies of governmentality. It is against these that reform-minded educators and curriculum and policy developers can set themselves. While theoretically complex and original in its conceptual approach, this book is also practically informative and eminently readable, making it useful to teachers, school administrators, education policy developers, parents, students and communities at all levels of the schooling spectrum.

Magda Lewis PhD Professor and Queen's National Scholar Queen's University Kingston Magda Lewis Ph D Professor and Queen's National Scholar Queen's University Kingston

The Routledge Companion to Alternative Organization Martin Parker, George Cheney, Valérie Fournier, Chris Land, 2014-01-03 Despite the Great Recession slightly different forms of global capitalism are still portrayed as the only game in town by the vast majority of people in power in the world today Unbridled growth trade liberalisation and competition are advocated as the only or best ways of organizing the contemporary world Unemployment yawning gaps between rich and poor political disengagement and environmental devastation are too often seen as acceptable side effects of the dominance of neo liberalism But the reality is that capitalism has always been contested and that people have created many other ways of providing for themselves This book explores economic and organizational possibilities which extend far beyond the narrow imagination of economists and management theorists Chapters on co operatives community currencies the transition movement scrounging co housing and much more paints a rich picture of the ways in which another world is not only possible but already taking shape The aim of this companion is to move beyond complaining about the present and into exploring this diversity of organisational possibilities Our starting point is a critical analysis of contemporary global capitalism is merely the opening for thinking about organizing as a form of politics by other means and one that can be driven by the values of solidarity freedom and responsibility This comprehensive companion with an international cast of contributors gives voice to forms of organizing which remain unrepresented or marginalised in organizational studies and conventional politics yet which offer more promising grounds for social and environmental justice It is a valuable resource for students activists and researchers interested in alternative approaches to economy and society in a variety of disciplinary and interdisciplinary fields

Banking Across Boundaries Brett Christophers, 2013-01-07 This compelling contribution to contemporary debates about the banking industry offers a unique perspective on its geographical and conceptual placement It traces the evolving links between the two revealing how our notions of banking productiveness have evolved alongside the shifting loci of banking activity An original contribution to the urgent debates taking place on banking sparked by the current economic crisis Offers a unique perspective on the geographical and social concept of placement of the banking industry Combines theoretical approaches from political economy with contemporary literature on the performativity of economics Details the globalization of Western banking and analyzes how representations of the banking sector's productiveness have shifted throughout the evolution of Western economic theory Analyzes the social conceptualization of the nature and value of the banking industry Illuminates not only how economic ideas perform and shape the economic world but how those ideas are themselves always products of particular economic realities

The Routledge Handbook of Language and Professional Communication Vijay Bhatia, Stephen Bremner, 2014-02-24 The Routledge Handbook of Language and Professional Communication provides a broad coverage of the key areas where language and professional communication intersect and gives a comprehensive account of the field The

four main sections of the Handbook cover Approaches to Professional Communication Practice Acquisition of Professional Competence Views from the Professions This invaluable reference book incorporates not only an historical view of the field but also looks to possible future developments Contributions from international scholars and practitioners focusing on specific issues explore the major approaches to professional communication and bring into focus recent research This is the first handbook of language and professional communication to account for both pedagogic and practitioner perspectives and as such is an essential reference for postgraduate students and those researching and working in the areas of applied linguistics and professional communication

Taxation Margaret Anne Lamb, 2005 It comments upon how disciplinary based approaches to tax research have developed in Law Economics Accounting Political Science and Social Policy Its authors then go on to introduce an interdisciplinary research approach to taxation research

Democracy and Public-Private Partnerships in Global Governance M. Bexell, U. Mörth, 2010-08-04 There has been rapid proliferation of public private partnerships in areas of human rights environmental protection and development in global governance This book demonstrates how different forms of partnership legitimacy and accountability interact and pinpoints trade offs between democratic values in partnership operations

Rule by Numbers U. Kalpagam, 2014-08-20 This book examines aspects of the production of statistical knowledge as part of colonial governance in India using Foucault's ideas of governmentality The modern state is distinctive for its bureaucratic organization official procedures and accountability that in the colonial context of governing at a distance instituted a vast system of recordation bearing semblance to and yet differing markedly from the Victorian administrative state The colonial rule of difference that shaped liberal governmentality introduced new categories of rule that were nested in the procedures and records and could be unraveled from the archive of colonial governance Such an exercise is attempted here for certain key epistemic categories such as space time measurement classification and causality that have enabled the constitution of modern knowledge and the social scientific discourses of economy society and history The different chapters engage with how enumerative technologies of rule led to proliferating measurements and classifications as fields and objects came within the purview of modern governance rendering both statistical knowledge and also new ways of acting on objects and new discourses of governance and the nation The postcolonial implications of colonial governmentality are examined with respect to both planning techniques for attainment of justice and the role of information in the constitution of neoliberal subjects

Foucault and Family Relations Malcolm Joyce, 2019-05-14 Foucault and Family Relations Governing from a Distance in Australia analyzes how notions of property ownership were instrumental in maintaining family stability and continuity in rural Australia outlining how inheritance and divorce laws functioned to govern the internal relationships of families to assist the state to rule from a distance Using a selection of Foucault's ideas on the family sexuality race space and economics this book shows how property operated as a disciplinary device which was underpinned by technical ideas such as surveying and cartography This book uses legal judgments as a form of ethnography

to show how property as a socio technical device allowed a degree of local freedom for owners This aspect of property allowed the state to stimulate ideas of local freedom to assist in ruling from a distance demonstrating how the rural family as a domestic unit became a key field of intervention for the state as the family represented a bridge to larger relationships of power

Inside Accounting David Leung, 2016-05-23 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

Charlotte Riddell's City Novels and Victorian Business Silvana Colella, 2016-03-22 In spite of the popularity she enjoyed during her lifetime Charlotte Riddell 1832 1906 has received little attention from scholars Silvana Colella makes a strong case for the relevance of Riddell s novels as narrative experiments that shed new light on the troubled experience of Victorian capitalism Drawing on her impressive knowledge of commerce and finance Riddell produced several novels that narrate the fate of individuals manufacturers accountants entrepreneurs City men and their female companions who pursue the liberal dream of self determination in the unstable world of London business Colella situates novels such as Too Much Alone George Geith The Race for Wealth Austin Friars and The Senior Partner in the broader cultural context examining business manuals commercial biographies and essays to highlight Victorian constructions of the business ideal and the changing cultural status of the City of London Combining historicist and formalist readings Colella charts the progression of Riddell s imaginative commitment to the business world focusing on the author s gendered awareness of the promises and disenchantments associated with the changing dynamics of capitalist

modernisation Her book enriches our understanding of Victorian business culture the literary history of capitalism and the intersections of gender genre and economics

The Oxford Handbook of the Sociology of Finance Karin Knorr Cetina,Alex Preda,2012-11-29 Recent years have seen a surge of interest in the workings of financial institutions and financial markets beyond the discipline of economics which has been accelerated by the financial crisis of the early twenty first century The Oxford Handbook of the Sociology of Finance brings together twenty nine chapters written by scholars of international repute from Europe North America and Asia to provide comprehensive coverage on a variety of topics related to the role of finance in a globalized world and its historical development Topics include global institutions of modern finance types of actors involved in financial transactions and supporting technologies mortgage markets rating agencies and the role of financial economics Particular attention is given to financial crises which are discussed in a special section as well as to alternative forms of finance including Islamic finance and the rise of China The Handbook will be an indispensable tool for academics researchers and students of contemporary finance and economic sociology and will serve as a reference point for the expanding international community of scholars researching these areas from a broadly defined sociological perspective

The People's Game? Stephen Morrow,2023-01-24 The beautiful game is big business Football leagues worldwide are being dominated by clubs which are becoming richer and more powerful Since the first edition of this book was published in 2003 much has changed in the industry However the central challenge remains how best football its leagues and clubs can navigate a path between the logic of the market and the logic of community social while also remaining focused on a sporting logic In this second edition author Stephen Morrow offers a critique of football s economic structure prevalent models of club ownership and governance and new approaches to regulation that have emerged The book also reflects on the Covid 19 pandemic and on ways in which it has illuminated many of the structural weaknesses inherent in football It also offers an insight into the woman s game and its financial development in some countries as well discussing issues such as football s response to environmental challenges Drawing on theory and new literature from across relevant academic disciplines this book seeks to make sense of the current challenges while also putting forward solutions as to how football can continue to harness and build on its social and community significance

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