

Organizational and national culture and the direct effects on accounting standards and procedures: A literature review

Siriyama Kanthi Herath

Essence Carlis

School of Business Administration

Clark Atlanta University, Atlanta, SW, USA

Key words

Dimensions, organizational, national culture, Literature Review

Abstract

Within every organization, people are governed by a variable set of beliefs, values, and cumulative assumptions, written and unwritten rules which share a crucial role in setting the tone and expectation of employees as well as governing how efficient job responsibilities are performed. This research paper will examine the different dimensions of organizational and national culture in the workplace in relation to their direct and indirect effects on accounting procedures and standards. Specifically, the areas of audit concerns, voluntary disclosures as well as every day operations in accounting facilities with reference to US companies and foreign entities will be examined. The studies of Gray (1988) and Hofstede (1980) will be heavily referred to as they offer a concentrated view of the depth of the effects of culture on a company. The major purpose of the current research is to survey the organizational and national culture-related research literature published during the period from 2006 and 2016. To properly present all the research that was assembled to accent this literary work, the integrative form of literature review will be utilized. This research is expected to serve as a guide in understanding the dimensions of organizational and national culture in the workplace.

I. Introduction

There are over 7.5 billion people in this world divided between 196 countries. Each of these countries is filled with intricate sets of beliefs, values, and customs that differentiate them from the rest of the population. To further demonstrate how complex the world is, consider the fact that there are over 6,500 languages spoken throughout the world population, which could equate to over 6,500 different culture values as well. With that magnitude of differences it can be challenging to find common ground when situated in a business environment filled with a unique plethora of individualities among employees. Though each of the accounting standard setting boards of the world work endlessly to continuously issue and amend strict guidelines and rules that must be followed throughout the accounting profession, there is always the chance that cultural differences can affect the degree to which companies adhere to those standards and procedures which have been put in place. To even begin conducting research on this dense topic, one must step back and question, what culture is. How do you put a label on a term with such a broad spectrum of characteristics? Meriam-Webster did a fine job at defining it. It describes culture as the habitual beliefs, social forms, and material traits of a racial, religious, or social group or simply characteristic and features of everyday existence shared by people in a place or time. This explanation of culture can be used to describe organizational culture as well as national culture, which is on a broader level.

The conception of culture in the business world has been discussed by an immense number of scholars all over the globe each with dissimilar interpretations. One of the collective concepts utilized by many researchers is the Hofstede-Gray (1988) framework. The dimensions of culture presented by Geert Hofstede (1980) and S.J. Gray (1988) are vital to this paper as practically the entire library of literature used in this research relied on or referenced these dimensions at some point in their findings. These dimensions are highly acclaimed and utilized because they are among some of the strongest pieces of research created that exposed a strong link between culture and the workplace behavior. Hofstede's national culture model (1980) outlines six dimensions focused on

showing how values in the workplace can be influenced by culture. These six autonomous dimensions of the organizational culture model are geared towards aiding organizations in becoming more affective. On the contrary, S.J. Gray's (1988) framework focuses on cultural factors as an explanation for the differences in accounting internationally.

This research is expected to serve as a guide in understanding the dimensions of organizational and national culture in the workplace. The major purpose of the current research is to survey the organizational and national culture-related research literature published during the period from 2006 and 2016. More specifically, this research will examine on a molecular level, the influence of organizational and national culture on international as well as domestic companies' accounting standards and procedures. The effects of culture in the current research will be categorized into four major sections. The first section seeks to analyze culture variance and its importance. Then it will discuss the direct effect company culture can have on the voluntary disclosure practices of companies with different cultural values. Next, a large portion of the paper will be devoted to analyzing international countries and specific issues such as international financial reporting standards, ethical decisions in accounting based on cultural background, as well as accounting concerns in emerging countries. Lastly, the connection between cultural factors and audit procedures and findings will be reviewed.

II. Culture Variation

Culture frameworks and workplace affiliation is an area of research that has been highly explored throughout the years. Many researchers have presented their findings using a variety of research approaches which will be discussed throughout the course of this paper. To properly present all the research that was assembled to accent this literary work, the integrative form of literature review will be utilized. The integrative method of literature review distinguishes itself from the others because this method focuses on critiquing and synthesizing representative literature on a topic in a way that produces new questions as well as creates different perspective for the reader to look at the research presented. The integrative literature review format will be used to efficiently summarize, analyze, and report on the data presented in an unbiased fashion. The results of the research studies examined in the current research may be used to generate new frameworks. The journals utilized by the research studies examined are listed below (**Table 1**) as well as the articles (**Table 2**) for reference purposes.

<i>Research journals:</i>
<i>Australian Accounting Review</i> <i>Behavioral Research in Accounting</i> <i>Education, Business and Society: Contemporary Middle Eastern Issues</i> <i>E-Finance</i> <i>International Journal of Business</i> <i>International Journal of Commerce & Management</i> <i>International Journal of Organizational Analysis</i> <i>International Journal of Organizational Innovation</i> <i>Journal Of Accounting and Finance</i> <i>Journal of Applied Business Research</i> <i>Journal of Business & Economics Research</i> <i>Journal of International Accounting Research</i> <i>Management Accounting Quarterly</i> <i>Managerial Auditing Journal</i> <i>Review of Accounting & Finance</i>

Table 1: Primary sources surveyed for the period 2006-2016

Study	Topic	Research Sites
Borker(2014)	IFRS and Socio-cultural orientation in Egypt, Iran and Iraq	An analysis of <i>cultural accounting value studies</i> of Egypt, Iran and Iraq using Gray-Hofstede Frameworks
Roth (2012)	<u>Academic culture, business culture, and measuring achievement differences: Internal auditing views</u>	Mail Questionnaires of Internal Audit Directors
Jenkins et. Al., (2008)	<u>Accounting Firm Culture and Governance: A Research Synthesis</u>	Prior Research
Kolesnik(2013)	The Role of Culture In Accounting In the Light of Hofstede's, Gray's and Schwartz's Cultural Dimensions Theories - A Literature Review	Prior Research
ElKeish and Hassan (2014)	<u>Organizational culture and corporate risk disclosure: An empirical investigation for United Arab Emirates listed companies</u>	Prior Research
Shima and Yang (2012)	<u>Factors Affecting the Adoption of IFRS</u>	Prior Research, Hofstede's Cultural Framework
Reginato and Guerreiro(2013)	<u>Relationships between environment, culture, and management control systems</u>	Survey of Senior Managers
Neidermeyer et al. (2012) add text	<u>Cultural Factors, Economic Affiliations And The Adoption Of International Financial Reporting Standards</u>	Analysis Between Cultural Characteristics of 37 Countries
Kumar et. al, (2008)	<u>Voluntary Accounting Disclosures by U.S.-Listed Asian Companies</u>	Sample of 84 Corporations from 9 countries
Noravesh et. Al.,(2007)	<u>The impact of culture on accounting: does Gray's (1988) model apply to Iran?</u>	Analysis of Financial Data from Economic Magazines Spanning 10 Years
Mir et. Al., (2009)	<u>Culture and corporate voluntary reporting: A comparative exploration of the chairperson's report in India and New Zealand</u>	Annual Reports of India and New Zealand
Borker(2012)	<u>Accounting, Culture, And Emerging Economies: IFRS In The BRIC Countries</u>	Analysis of BRIC Countries based on the Hofstede work on cultural dimensions
Sim (2010)	<u>National culture effects on groups evaluating internal control</u>	Hogarth and Einhorn's belief-adjustment model (BAM) and Hofstede's national culture are employed. Two experimental conditions, created by crossing two levels of audit information: initial (un)favourable (UNFAV-MODFAV) FAV-MODFAV information, each followed by additional

		moderately favourable audit evidence and two levels of national culture dimensions of individualism (Australian auditors) and collectivism (Taiwanese auditors).
Ho (2007) Add text	<u>Undergraduate accounting students' perceptions of accounting ethics: A cross-cultural comparative study</u>	Survey of U.S and Taiwanese Students
Chand and White (2006)	The Influence of Culture on Judgments of Accountants in Fiji	Survey of Two Major Fijian Cities
Su et. al.,	Cross-Cultural Difference and Accounting Ethics: An Empirical Study For Accounting Students	Survey of U.S and Taiwanese Accounting Students
Anderson (2014)	<u>National culture and differences in perceptions of auditor independence under international codes of ethics</u>	Online survey of professional accountants from two member bodies of the IFAC, one from Bulgaria and the other from Belgium
MacArthur (2006)	<u>Cultural Influences on German versus U.S. Management Accounting Practices</u>	German Management Accounting Practices
Askary et al., (2008)	<u>Influence of culture on accounting uniformity among Arabic nations</u>	A combination of a survey and analysis of published data on The data were collected from published annual reports of listed companies in the stock exchanges of selected countries during the period 1996-2000. Gray-Hofstede Framework, Prior Research
Qu and Leung (2006)	<u>Cultural impact on Chinese corporate disclosure - a corporate governance perspective</u>	Analysis of 2003 Financial Statements from Chinese Listed Companies
Gray (1988)	Towards a theory of cultural influence on the development of accounting systems internationally	Multiple Agents
Hofstede (1980)	<u>Influence of culture on accounting uniformity among Arabic nations</u>	Multiple Agents

Table 2: Published research referenced in organizational and national culture 2006-2016

Jenkins et. al., (2008) identified a long standing issue regarding the public accounting profession. The United States has had a difficult experience with identifying and assigning different public roles and responsibilities which is how company culture profiles are established. This issue could be the result of a lack of comprehension regarding the complexities of culture. The first set of research that was utilized for this paper is all centered on understanding the importance of culture variation. Gray's (1988) culture framework has become increasingly popular following its issuance (Kolesnik 2013) for that exact reason. Gray (1988) offers several different frameworks as well as a specific accounting culture framework to help managers assess shortcomings within their departments and offers methods to improve them. As mentioned earlier, these frameworks have

become a key point of reference for a huge percent of the research conducted in this area. The thoroughness and understandability of the frameworks also contributes to what has made them a staple in culture research. Gray's (1988) findings recognized the large variations in culture and created unique resources to help managers and individuals understand them so that they could apply them for personal and professional benefit.

Disclosure Transparency

Culture has proven to be an important influence on the transparency of disclosures within organizations all over the world. Published research reviewed showed that within companies with strong culture influences, there was a direct effect on the amount of voluntary disclosures provided as well as the thoroughness of disclosures provided. ElKelish and Hassan (2014) used a quantifiable method to study organizational culture dimensions. Utilizing a set of secondary statistics, they concluded that when hierarchy is the prominent organizational culture followed within a company, risk information is more likely to be distributed to pacify the requests of important stakeholders. These findings showed a positive correlation between United Arab Emirates company cultures and disclosures. Using a sample of 84 corporations from 9 countries spanning two years, Kumar et. al., (2008) found an interesting effect on culture in relation to U.S- listed Asian companies that have less severe disclosure rules in their home countries. Within those companies, it was probable that they would offer more voluntary disclosures in the U.S than countries with firmer mandatory disclosure rules. The hypothesis was that in companies where there were lenient disclosure rules, maximum disclosure was provided to the U.S to compensate for the minimum being provided in the home country so that standards are met. Respectively, companies with strict disclosure rules in place offer minimum voluntary disclosures to the U.S as their requirements have already been made in their home country disclosures. Another study that found culture to have a direct correlation on voluntary disclosure was Mir et al., (2009).

Using the annual reports of Indian and New Zealand companies Mir et al., (2009) examined the amount of material disclosure relevant to the chairperson's report. They identified a strong link between country culture and voluntary disclosure that suggested even though India has been known to be somewhat secretive with their financial dealings; more often than not they provided more information in their disclosure than New Zealand. This can be attributed to Gray's (1988) belief that high power distance and uncertainty avoidance culture oriented countries produce a high probability of secrecy in accounting disclosures. Also, low individualistic and masculine culture centered countries are expected to yield the same result. Lastly, Qu and Leung (2006) investigated the effect of reformed cultural setting on voluntary disclosure of Chinese listed organizations. They derived their findings by gathering and analyzing 2003 financial year annual reports from 120 Chinese listed companies. Qu and Leung (2006) concluded that as the culture changed, China experienced an increase in the degree of willingness to offer voluntary release of information in excess of set disclosure requirements. These findings are important as in recent years there has been an increase in studies of culture and Asian countries. Disclosures are essential to increasing investor's confidence in the corporate domain. Identifying the link between culture and disclosure transparency could influence companies to modify their current culture practices in favor of one that supports transparency in disclosures which could benefit the company's financial health in the future.

International Culture Relationship

When investigating the correlation between organizational culture and accounting procedures, a great deal of thought provoking information can be found in international research. Every country has its own distinct culture and in most cases, many distinct cultures, that it follows. The cultural characteristics utilized in each business environment can have a direct effect on the financial statements and reports a company generates. It is imperative that company values and what is acceptable in each workplace reflect what is required in accounting standards and

procedures. Over the years as companies began to converge to International Financial Reporting Standards many issues have presented themselves. Chand and White's (2006) study focused on the relationship between two ethnic groups and their culture groups in Fiji through use of surveys. Their research which specifically examined cultures effects on adhering to International Accounting Standards, as well as International Financial Reporting Standards, revealed Fijian accountants and Indo-Fijian accountants had consistent judgments which decreased uncertainties in the accounting and audit processes. This showed that in this region, cultural differences that existed didn't negatively impact accountant's abilities to perform their responsibilities, instead the consistencies could be used to increase the community's confidence in the accounting profession of that region. This research was significant because it highlighted inter country cultural differences specifically. Within this topic, there tends to be a trend of grouping culture characteristic together with disregard to different sub-cultures that may exist within a country. Borker's (2014) study analyzed whether Egypt, Iran and Iraq could create and uphold an adequately high quality financial reporting environment that would be in line with IFRS.

There were numerous facts that presented links between culture and the countries relationships that support the purpose of this paper. Their results showed these countries to have IFRS favorable profiles which support the idea that companies with accounting value profiles that are similar to IFRS profiles can be linked to increased economic growth. They relied on the Gray's (1988) (1988)culturally based accounting dimensions to arrive at their conclusion. Then, the Shima and Yang(2012) study referenced Hofstede's cultural frame work of Uncertainty Avoidance to spotlight a positive and significant relation to IFRS adoption. The Uncertainty Avoidance dimension describes the amount of uncomfortableness a community may feel with uncertainty and ambiguity sighting the risk of the unknown as a cause. This framework could explain why IFRS adoption may be slow in other countries.

Similar to the Shima and Yang (2012) study, Neiermeyer, Dorminey, and Wilson (2012) also investigated the relationship between IFRS adoption and cultural individualities by analyzing 37 countries and their cultural characteristics and compared them to the timing of IFRS adoption. They also deliver evidence that supports the theory that certain cultural individualities are factors in the delay of IFRS adoption. Not only does culture cause issues with IFRS, it can also cause issues with employee's professional judgment. Supporting that statement, Su et. al., (2010) study examined how possible culture influences can affect professional judgment on accounting students in Taiwan and the U.S. It revealed through surveys that there are noticeable differences between the student's views. When proposed with whistle-blower scenarios, the Taiwanese student's results showed that they would be more likely to cover up fraudulent activities for higher up management due to them being a part of the collective culture group which values the overall health of the company. The American student's results showed they were more likely to speak up against questionable practices opposed to backing the corrupt views of their superiors. A similar assessment was concluded from Ho's (2007) study. His research also showed huge differences in ethical development of accounting ethics and could be situation contingent. This research was also derived from surveying Taiwanese and American students as well. It reinforced the findings of the Suet al., study, though it relied heavily on Hofstede's cultural dimensions for support. Using a large study of over one hundred Brazilian companies via questionnaire, the Reginato and Guerreiro (2013) study focused on highlighting a significant relationship between organizational culture and external environment.

The findings revealed that organizational culture has a strong and direct effect on the choice of management control systems in practice within a corporation. Also utilizing the Gray-Hostfede framework, Noraveshet. Al., (2007) inspected the connection between cultural values and accounting values specifically regarding practices in Iran. Through a compilation of financial data derived from economical magazines spanning 10 years as well as other pertinent information from the Tehran Stock Exchange, their research findings were able to reveal important links to support a great deal of Gray's (1988) hypothesis which are part of the backbone for this research. They hypothesized that

the reason Gray's (1988) entire framework was not relevant in Iran is that at that time there was a lack of well-established accounting standards. The Borker (2012) study analyzed the BRIC countries (Brazil, Russia, India and China) in relation to Gray's (1988) accounting cultural frameworks. They found that Russia and Brazil had more similarities than India and Russia in regards to comparing with Gray's (1988) hypotheses. Below is the referenced Gray (1988) hypothesis which was utilized to arrive at a conclusion:

H1: The higher a ranking in terms of individualism and the lower the ranking in terms of uncertainty avoidance and power distance, the more likely the country is to rank highly in terms of professionalism.

H2: The higher a ranking in terms of uncertainty avoidance and power distance and the lower the ranking in terms of individualism, the more likely it is to rank highly in terms of uniformity.

H3: The higher a ranking in terms of uncertainty avoidance and the lower the ranking in terms of individualism and masculinity, the more likely it is to rank highly in terms of conservatism.

H4: The higher a ranking in terms of uncertainty avoidance and power distance and the lower the ranking in terms of individualism and masculinity, the more likely it is to rank high in terms of secrecy. (Borker, S.J.Gray (1988) 2012 pg. 321)

Using a table, the results showed Russia and Brazil have cultural values that are opposite to those associated with IFRS. On the other hand, India and China's values are more in line with the values identified with IFRS. India's values were more in line with IFRS than China, but they were both closer than Russia and Brazil. Then, in accordance with the Gray-Hofstede framework, Askaryet. Al. (2008) study found an important correlation between Muslim majorities in Arabic nations and accounting uniformity and consistency in those countries. This suggests that cultural influences affect accounting developments in that region which again supports some of Gray's (1988) culture hypothesis. Lastly, MacArthur's (2006) study discussed German management accounting practices which are often regarded for their effectiveness. His findings examined all of the cultural differences between the U.S and Germany which would hinder the U.S from simply adopting the German management accounting practice. Though the studies of this section varied in terms of the focal point of the research, the collective point that culture values impact the performance and decision making skills in the business environment remained constant.

Audit Issues

Though the IASB has set strict guidelines that should be followed including ethical standards, there is always the chance that an employee's cultural beliefs or the cultural values of a company will affect the audit findings. The research found shows that the culture group an auditor belongs to or identifies with can have detrimental effects on that auditor's opinion in his findings. Roth's (2012) study aimed to measure internal audit directors in terms of their view on culture and measuring achievement dissimilarities between their institutions and a company. The idea centered on shared aims and centrality of missions between universities and objectives among companies. He carried out his research through utilizing mail questionnaires. This was a large study with many different focuses. For this paper's purpose I used the results from his findings on culture and internal auditing factors. His results showed that with participants that had a distinct culture view opposed to a businesslike culture view, it was probable that they would rank awareness of higher education culture and missions as the most imperative internal auditor characteristic. Sim (2010) used the belief-adjustment model to show that when looking at internal controls of an audit client, using the collectivist culture model can cause an auditor to change their beliefs to be more satisfactorily when facing audit evidence which is favorable, allowing their view to be easily swayed based on their culture group identification. However, there are still researchers who believe that the demographic characteristics of the auditor might not contribute to variances in the perception of auditor independence. When domestic culture, and gender, professional experience and age were analyzed

together as independent variables, they did not appear to have a momentous impact on the perception of auditor independence (Anderson 2014).

III. Conclusion

The purpose of this article was to conduct detailed research which would highlight the complex relationship between organizational and national culture in direct relation to accounting standards and procedures both domestically and internationally. At this point over twenty different articles have been reviewed. All of the article subjects were categorized into four sub sections which were analyzed, summarized and theorized throughout the duration of this paper.

The first section included introductory research that discussed the unique culture variation in the world. Also, it produced a link between understanding the variation utilizing the frameworks presented by S.J.Gray (1988) to make thoughtful decisions. The next section focused on disclosure transparency and included many different findings. Most of the research showed that the culture group that a company presents to their employees does directly affect how the employees present disclosures. This point was observed in each of the articles that were reviewed. Then, the international culture relationship was reviewed. This area produced some of the most interesting results. The first part of this section discussed IFRS development and adaptation in foreign countries. It showed that culture could be considered a main cause of the slow adaptation of IFRS. The next part of that section directly addresses the papers purpose by beginning to cite cases in which culture differences had a direct impact on company's dealings. The most compelling evidence was found in both studies of Taiwan and US students which revealed that when presented with scenarios that required accountants to be dishonest and fraudulent, Taiwan students were more likely to cover their bosses for the sake of the company's success than their US counterparts who were more likely to speak up regardless of the implications that could have. That research provided by Suet al., (2010) and Hui (2007) perfectly embodied the purpose of this research, which was to implicate the direct ways culture can affect an accountant's ability to adhere to the strict rules and guidelines that are in place for all companies. The last section addressed cases and scenarios in which audit findings were affected by culture variation. This sections evidence was split. It showed culture to have a less severe impact on audit findings as other aspects of accounting. Though some auditors were inclined to adjust their findings in unfavorable circumstances based on their beliefs, there were other bouts of research that showed little significance between audit findings and auditor independence. Though this paper featured a lot of information and views on culture variations and the effect on accounting, there is still a great deal of research that can be conducted on this area. Future research should seek to examine sub-culture groups within their areas of study. As mentioned before, no countries culture is synonymous across the board. These different sub-cultures have various effects on the way a country may present its financial information in accordance with set standards and procedures.

IV. References

- Borker, D. R. "IFRS And Socio-Cultural Orientation In Egypt, Iran And Iraq". *Journal of Accounting and Finance* 14.5 (2014): 175-185. Print.
- Borker, D. R.,. "Accounting, Culture And Emerging Economies: IFRS In The BRIC Countries". *Journal of Business and Economics Research* 10.5 (2012): 313-324. Print.
- Gray, S.,. "Towards A Theory Of Cultural Influence On The Development Of Accounting Systems Internationally". *Abacus* 24.1 (1988): 1-15. Print.
- Hofstede, Geert. "International Differences In Work-Related Values". *Culture's Consequences* 5 (1980): n. pag. Print.
- Roth, B. S.,. "Academic Culture, Business Culture, And Measuring Achievement Differences: Internal Auditing Views". Dissertation for the degree Doctor of Philosophy in the college of Education, Georgia State University (2012): n. pag. Print.
- Jenkins, J. Gregory et al. "Accounting Firm Culture And Governance: A Research Synthesis". *Behavioral Research in Accounting* 20.1 (2008): 45-74. Web.

- Kolesnik, K., "The Role Of Culture In Accounting In The Light Of Hofstede'S, Gray'S And Schwartz'S Cultural Dimensions Theories - A Literature Review". *Financial Internet Quarterly, E-Finanse* 9.3 (2013): 33-41. Print.
- Elkelish, W. W., and Kamal Hassan, M. "Organizational Culture And Corporate Risk Disclosure". *International Journal of Commerce & Management* 24.4 (2014): 279. Print.
- Shima, K. M, and Yang, D. C. "Factors Affecting The Adoption Of IFRS". *International Journal of Business* 17.3 (2012): 276-298. Print.
- Reginato, Luciane and Reinaldo Guerreiro. "Relationships Between Environment, Culture, And Management Control Systems". *International Journal of Organizational Analysis* 21.2 (2013): 219-240. Web.
- Neidermeyer, Presha E., Jack Dorminey, and Alan J. Wilson. "Cultural Factors, Economic Affiliations And The Adoption Of International Financial Reporting Standards". *Journal of Applied Business Research (JABR)* 28.5 (2012): 815. Web.
- Kumar, Gaurav, W. Mark Wilder, and Morris H. Stocks. "Voluntary Accounting Disclosures By U.S.-Listed Asian Companies". *Journal of International Accounting Research* 7.1 (2008): 25-50. Web.
- Noravesh, Iraj, Zahra Dianati Dilami, and Mohammad S. Bazaz. "The Impact Of Culture On Accounting: Does Gray's Model Apply To Iran?". *Review of Accounting and Finance* 6.3 (2007): 254-272. Web.
- Zaman Mir, Monir, Bikram Chatterjee, and Abu Shiraz Rahaman. "Culture And Corporate Voluntary Reporting". *Managerial Auditing Journal* 24.7 (2009): 639-667. Web.
- Sim, Marc. "National Culture Effects On Groups Evaluating Internal Control". *Managerial Auditing Journal* 25.1 (2009): 53-78. Web.
- Ho, Yi Hui and Chieh Yu Lin. "Ethical Decision Making Of Accounting Students: A Cross-Cultural Comparative Study". *International Journal of Business Governance and Ethics* 6.3 (2011): 294. Web.
- Chand, Parmod and Michael White. "The Influence Of Culture On Judgments Of Accountants In Fiji". *Australian Accounting Review* 16.38 (2006): 82-88.
- Shima, K. M, and Yang, D. C. "Factors Affecting The Adoption Of IFRS". *International Journal of Business* 17.3 (2012): 276-298. Web.
- Anderson, M. E., "National Culture And Differences In Perceptions Of Auditor Independence Under International Codes Of Ethics". A Dissertation Presented in Partial Fulfillment Of the Requirements for the Degree Doctor of Philosophy (2014): 1-234. Print.
- MacArthur, J. B., "Cultural Influences On German Versus U.S. Management Accounting Practices.". *Management Accounting Quarterly* 7.2 (2006): 10-16. Print.
- Askary, Saeed, James S. Pounder, and Hassan Yazdifar. "Influence Of Culture On Accounting Uniformity Among Arabic Nations". *Education, Business and Society: Contemporary Middle Eastern Issues* 1.2 (2008): 145-154. Web.
- Qu, Wen and Philomena Leung. "Cultural Impact On Chinese Corporate Disclosure - A Corporate Governance Perspective". *Managerial Auditing Journal* 21.3 (2006): 241-264. Web.