

Institutional Theory of Accounting

Course Outline and Reading List

Financial Accounting

Summer Semester of Academic Year 2007

Graduate School of Economics, Kyoto University

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Course Objective

The objective of this course is to review current development and perspective of institutional theories of accounting, in particular based on Old Institutional Economics and New Institutional Sociology, as a theoretical tool to explain evolutionary changes in accounting. By the end of the course you should have an overview of the theoretical basis in accounting research and ideas for your own dissertation or paper. Students in master course will be required to submit a term paper to summarize their understanding the theories by **17 July 2007** and this will be assessed for assessment purpose. If you are second-year student in M.C., a dissertation proposal can substitute for this as far as it will contain any of the theories reviewed in this course.

Format of Course

This course consists of three different programs as follows. The first one is a *seminar*, where you are divided into three groups and each group is required to translate the assigned material into Japanese and to discuss the topic contained with your own comments. The second is *student teaching*, where every Ph.D. student will be giving lecture related to his/her own research topic in English or Japanese. This will be a good opportunity for Ph.D. students to have educational experiences, and for M.C. students to learn hot topics in accounting research. The third is discussion on dissertation proposals presented by M.C. students. Make sure that we will always begin with a *small talk* you make in English by turns. The sessions will be on Tuesday in every other week from 2.45 to normally 6.00.

Assessment

You will be required to submit a short paper to summarize your understanding the theories reviewed in this seminar by 17 July 2007. The paper should be about **1,000 words** in English or more than **5 pages** in Japanese in length and should include your own comments on the theories you want to summarize or you intent to use in your dissertation.

Lecture Topics and Schedule

Date	Seminar Topic (Reading Materials)	Presented by [Small Talk]
10 April	Organizational Meeting, What's the topic?	[T.Itabashi]
24 April	J.Burns[2001], <i>Institutional Theory in Management Accounting Research: Towards More Pluralistic Dialogue in Conceptualising Management Accounting Change</i> , Discussion Paper, University of Manchester.	T.Itabashi A.Akiyama [M.Sanada]
1 st May	Boxing Day	
15 May	J.Burns and R.W.Scapens[1998], <i>Conceptualising Management Accounting Change: An Institutional Framework</i> , Discussion Paper, University of Manchester.	A.Suzuki J.Hirose [A.Akiyama]
29 May	T.Hopper and A.Powell[1985], "Making Sense of Research into Organizational and Social Aspects of Management: A Review of Its Underlying Assumptions," <i>Journal of Management Studies</i> , Vol.22, No.5, pp.429-465.	J.Takahashi M.Sanada [A.Suzuki]
12 June	Student Teaching	Y.Sakuma A.Takinishi T.Itabashi T.Miyauchi [J.Takahashi]
26 June	P.J.DiMaggio and W.W.Powell[1983], "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields," <i>American Sociological Review</i> , No.448, pp.147-160.	J.Takinishi N.Hatta [J.Hirose]
10 July	M.A.Covaleski, M.W.Dirsmith and J.E.Michelman[1993], "An Institutional Theory Perspective on the DRG Framework, Case-Mix Accounting Systems and Health-Care Organizations," <i>Accounting, Organizations and Society</i> , Vol.18, No.1, pp.65-80.	Y.Sakuma T.Miyauchi [T.Miyauchi]
24 July	Reserve	

Further Reading

The following is reading for further understanding of the theories, which may be helpful when you are preparing your presentation. It covers a board range of material, especially those on New Institutional Economics, and you are not expected to read it all. But it gives you some source material which you may want to refer to later.

Aoki, M.[2001], *Toward a Comparative Institutional Analysis*, The MIT Press, 瀧澤弘和, 谷口和弘訳[2001]『比較制度分析に向けて』NTT出版。

Bealing, W.E.Jr., M.W. Dirsmith and T. Fogarty [1996], “Early Regulatory Actions by the SEC: An Institutional Theory Perspective on the Dramaturgy of Political Exchanges,” *Accounting, Organizations and Society*, Vol. 21, No.4, pp.317-338.

Coase, R.[1937], “The Nature of the Firm,” *Economica*, Vol.4, pp.386-405.

Hunt, H.G. and Raymond L. Hogler [1993], “An Institutional Analysis of Accounting Growth and Regulation in the United States,” *Accounting, Organizations and Society*, Vol.18, No.4, pp.341-360.

Langlois, R.N. and P.L.Robertson[1995], *Firms, Markets and Economic Change: A Dynamic Theory of Business Institutions*, Routledge, 谷口和弘訳[2004]『企業制度の理論—ケイパビリティ・取引費用・組織境界—』NTT出版。

North, D.C.[1990], *Institutions, Institutional Change and Economic Performance*, Cambridge University Press, 竹下公視訳[1994]『制度・制度変化・制度成果』晃洋書房。

Veblen, T.B.[1899], *The Theory of the Leisure Class: An Economic Study in the Evolution of Institutions*, New ed., 1918, B.W. Huebsch, 高哲男訳[1998]『有閑階級の理論—制度の進化に関する経済学的研究』筑摩書房。

———[1909], “The Limitations of Marginal Utility,” *Journal of Political Economy*, Vol.17, pp.620-36.

Williamson, O.[1985], *The Economic Institutions of Capitalism: Firms, Markets, Relational Contracting*, Macmillan.

青木昌彦, 奥野正寛編著 [1996] 『経済システムの比較制度分析』東京大学出版会。