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Accounting Regulation Actors and Hong Kong Culture

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ABSTRACT

This study is an analysis of Hong Kong accounting regulation from a structuration and cultural perspective. The study spans over three spheres of enquiry of (1) an accounting focus of standard setting, (2) a cultural analysis in which Hong Kong is the empirical context, and (3) the use of a research methodology drawn from Anthony Giddens' structuration theory. The study analyzes the Hong Kong accounting regulation actors drawing upon the Hong Kong cultures in their standard-setting actions and interactions, referring to Giddens' three structural properties of meaning, power, and morality.

Keywords: accounting standard setting; accounting and culture; structuration analysis; Hong Kong accounting; accounting regulation