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Lobbying on Accounting Standard Setting in the Parliamentary Environment of Germany

Sebastian Hoffmann

sebastian.hoffmann@hhl.de

Henning Zülch

henning.zuelch@hhl.de

ABSTRACT

This paper employs an expertise framework to analyze the case of lobbying on the modernization of German GAAP between 2007 and 2009. The parliamentary context of accounting standard setting in Germany provides a unique opportunity for an examination of lobbyists' and the parliamentarians' use of rhetoric and arguments in presence of an expertise gap between both parties. Lobbyists follow rhetoric strategies of providing expertise in form of conceptual arguments when agreeing, using a self-referential rhetoric when opposing and a mixed approach of using both arguments when not having an unambiguous opinion. The paper concludes that lobbyists' rhetoric differs from previous findings for private standard setting context and that the transfer of knowledge effectively informs parliamentarians by exploiting the gap in expertise.

Keywords: accounting standard setting, accounting regulation, lobbying, German GAAP