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## **EVERYTHING MUST CHANGE,- SO NOTHING CHANGES: IFRS 8 FOR NOTHING?**

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### **ABSTRACT**

Legal obligations for listed companies to comply with the standards imposed by the IFRS can be analysed as a source of coercive institutional pressure. However sometimes organisations do not react in an institutional isomorphism to coercive pressures. Rather, in some instances, they tend to decouple the formal structures of their actual activities. The diverse motivations which lead to the decision to undertake decoupling is in itself a complex phenomenon which, to date, has been the subject of little research. Based on the legal obligations of the implementation of the IFRS 8 standard in France, our research clearly shows a decoupling phenomenon. Through detailed analysis of annual reports, and examination of the interviews we conducted, it appears most of the companies we researched were content to take information which had been previously diffused by the standard (IAS 14) then using it in a slightly restructured format to conform with the demands of IFRS 8. Decoupling in itself should not be perhaps considered a denial of implementation of this new standard, but rather the result of compromise eventuating from negotiations between different stakeholders seeking to maintain consistency between the different institutional logics to which organisations are subject.

Our study highlights the motivations which relate to societal, industry and organisational pressures. Then, based upon the results of our research, we identify the prime motivating factors which relate to the decoupling of both external and internal pressures and where the actors themselves play an integral and important role.

**Keywords:** Decoupling, Legitimacy, IFRS