
Accounting: what balance is there between universality and contingency?

Alain BURLAUD,
Conservatoire national des arts et métiers,
E-mail: Alain.Burlaud@cnam.fr
Geneviève CAUSSE,
Université Paris-Est
Creteil et ESCP Europe,

Abstract

The question regarding the universal or contingent character of accounting is essential because it determines one of the dimensions of the governance of organizations. The first part of the article shows the dynamics of universality, that is, the movement towards a single set of global standards. The second part shows the limits of this movement and, conversely, the relevance of standards adjusted to local contingencies and coercions. Finally, the third part deals with the balance between these two concepts of accounting.

Keywords: *accounting; universality; contingency*

JEL Classification: *M40*

To cite this article:

Burlaud, A. and Causse, G. (2018), Accounting: what balance is there between universality and contingency?, *Audit Financiar*, vol. XVI, no. 1(149)/2018, pp. 89-100, DOI: 10.20869/AUDITF/2018/149/001

To link to this article:

<http://dx.doi.org/10.20869/AUDITF/2018/149/001>
Received: 27.06.2017
Revised: 12.09.2017
Accepted: 13.09.2017