

Accepted Manuscript

Title: The Influence of Individual Executives on Corporate Financial Reporting: A Review and Outlook from the Perspective of Upper Echelons Theory

Author: Martin Plöckinger Ewald Aschauer Chair of Auditing and Sustainability Accounting
Martin R.W. Hiebl Chair of Management Accounting and Control
Roman Rohatschek Head of Institute for Accounting and Auditing



PII: S0737-4607(16)30008-8
DOI: <http://dx.doi.org/doi:10.1016/j.acclit.2016.09.002>
Reference: ACCLIT 27

To appear in:

Received date: 28-1-2016
Revised date: 26-9-2016
Accepted date: 28-9-2016

Please cite this article as: {<http://dx.doi.org/>

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting proof before it is published in its final form. Please note that during the production process errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.

The Influence of Individual Executives on Corporate Financial Reporting: A Review and Outlook from the Perspective of Upper Echelons Theory

AUTHORS

Martin Plöckinger

Institute for Accounting and Auditing
Johannes-Kepler University Linz
Altenberger Str. 69
4040 Linz
Austria
m.ploeckinger@gmx.at

Ewald Aschauer (corresponding author)

Chair of Auditing and Sustainability Accounting, Institute for Accounting and Auditing
Johannes-Kepler University Linz
Altenberger Str. 69
4040 Linz
Austria
ewald.aschauer@jku.at

Martin R. W. Hiebl

Chair of Management Accounting and Control
University of Siegen
H-C 6313/14
57076 Siegen
Germany
martin.hiebl@uni-siegen.de

Roman Rohatschek

Head of Institute for Accounting and Auditing
Johannes-Kepler University Linz
Altenberger Str. 69
4040 Linz
Austria
roman.rohatschek@jku.at

Download English Version:

<https://daneshyari.com/en/article/7415768>

Download Persian Version:

<https://daneshyari.com/article/7415768>

[Daneshyari.com](https://daneshyari.com)