International Journal of Social Culture ESSN:XXX XXX
Vol. 2 No. 1 2024
Available online at https://journal.nurulimanbwi.org/index.php/ijsc/index DOI: XXXXx

INFLUENCE GLOBALIZATION TO STANDARD INDIAN ACCOUNTING: PERSPECTIVES CULTURE

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Abstract

Study This explore influence globalization to standard accounting in india from perspective culture. Globalization has push adoption standard accountancy international, especially International Financial Reporting Standards (IFRS), for increase transparency and accountability reporting finance. However, the implementation of standard this in India facing significant challenges Because existence difference strong culture. Indian culture comes first personal relationships, loyalty, and confidentiality in business often contradictory with principle transparency promoted by IFRS. Research This use approach qualitative descriptive with analysis studies literature and interviews deep with practitioner accounting in India. Research results show that although company big in India more easy adapt with standard international, SME face obstacle Because limitations source power and resistance to change culture. Financial regulators in India play a role important in support adoption standard through implementation Ind AS, however effort This need customized with context local. Research This emphasize importance consider aspect culture in implementation standard accountancy international and suggest the need support more carry on for SMEs to facilitate effective transition.

Keywords: globalization, standards accounting, IFRS, Indian culture, SMEs, Ind AS, transparency, accountability.

Background Behind

Globalization has become phenomena that change order economic, political , and social aspects throughout the world (Zeff, 2007). In India, globalization No only bring change in sector business and finance, but also invites transformation in practice accounting has long been rooted in culture local (Carmona & Trombetta, 2008). In two decade Lastly, India's integration into in global economy demands implementation standard accountancy more international uniform and transparent (Carnegie & Napier, 2002; Maran & Leoni, 2019; Tarca, 2004). However, this process No fully smooth Because existence fundamental difference between standard accountancy international and values the rich and diverse culture of India .

Globalization bring India more near to centers world economy. Investment foreign, trade cross limits, and expansion company multinationals in India are on the rise rapid, pushing need For harmonization standard accountancy with standard international such as International Financial Reporting Standards (IFRS). This is important For create clarity and transparency in report finance, so that investors and stakeholders worldwide interests can be understand and believe report finance Indian companies.

Before existence influence strong globalization, standards accounting in india more

Lots influenced by regulation domestic and norms culture local ("The Cultural Shaping of Accounting," 1995). Practices accountancy traditional often rooted in values like hierarchy social , collectivism , and trust to authority that has there is (Thalib & Briando, 2023). Globalization demand companies in India to more open and accountable to party external, a things that are not fully in line with culture local which sometimes more prioritize connection personal and internal trust .

Although Thus , the implementation standard international This No always easy in India (Alade M E, 2018; P. R., 2017; Ramanna & Sletten, 2014). As a country with tradition strong and diverse culture , change in practice accountancy often face resistance from various those who feel that globalization and standards accountancy international Possible threaten values long - held culture .

In 2016 , India started adopting Ind AS, which is version modification from IFRS, as part from effort For get closer standard accountancy local with standard international (P. R., 2017). Steps This to mark phase new in evolution accounting in India, but also gave rise to various challenge new (Damak-Ayadi et al., 2020). One of the challenge the biggest is How standards international based on the principles of free markets and Western capitalism can aligned with system very economic and cultural different (Keerthana K, 2018; Samaha & Khlif, 2016). For example , in context indian culture , concept transparency and disclosure open in report finance often challenged by norms more culture emphasizes confidentiality and personal relationships . Many businesses in India, especially those of a family or community , have method work that prioritizes internal loyalty and trust than openness to party external . In culture kind of this , disclosure full from all information finance to public often considered as violation to principles caution and privacy .

Novelty in implementation IFRS standards also present difficulty technical and operational for Lots companies in India. In practice accountancy traditional , a more flexible and interpretive often used . On the side other , more IFRS standards strict and based on applicable principles general need change in method reporting , recording , and interpretation of financial data (Ramanna & Sletten, 2014). Companies that are accustomed to with approach more accounting loose must face challenge in adapt self with more demands strict from standard international .

Culture own a very important role big in influence practice accounting in every country. In India, the values like spirituality , hierarchy , and collectivism play a role in to form method company manage finance and running practice accounting . In collective (Kolzow et al., 2021)Indian culture , decisions business often influenced by considerations family , community , and even tradition religious , which may be contradictory with principles the free market economy that underlies IFRS.

One of example real is difference in view to profit . In standard accountancy international , profit company expected reported in a way objective and transparent in accordance with applicable rules . However (Doupnik & Richter, 2003), in India, companies family Possible own habit For adapt report profit they based on non- economic considerations , such as guard harmony in connection family or avoid jealousy social in community local (Sehgal et al., 2014). This is can create challenge in apply standard more international objective and strict .

Besides that , spiritual and religious principles in Indian culture can also influence attitude to money and wealth (P. R., 2017; Savitri et al., 2015). For example , in Hindu teachings , there are the concept of "dharma" which emphasizes that riches must used For useful purpose for society , not only For profit personal . In context this , practice accountancy Possible more prioritize allocation of funds for activity charity or social than only focus on maximization profit . Standard accountancy more international capitalism oriented Possible looks not enough in accordance with values kind of This .

Even though There is challenges , globalization and implementation standard accountancy international also opens opportunity new for India to strengthen its position on the global stage . With follow standard internationally , Indian companies can interesting more Lots investment foreign and expanding access they to the global market (Jain, 2014). Uniform standards also make it easier Indian company for operating abroad and competing with company multinational from other countries.

Besides that , harmonization standard accountancy international with culture local can push innovation in practice accounting. For example, India can develop version standard fixed accounting fulfil global requirements , but also respect values culture local . With Thus , India does not only follow standard international in a way passive , but also giving significant contribution to development practice global accounting .

Globalization has bring change big in the world of accounting in India, especially with implementation IFRS standards as part from effort harmonization international . However , this process No let go from challenges , especially Because difference between values culture local and principles standard accountancy international (Keerthana K, 2018). In one side , globalization demand transparency , accountability and objectivity in reporting finance . On the side Another , rich Indian culture with values traditional often emphasize confidentiality , loyalty and harmony social .

Although Thus , the challenges this also opens opportunity new for India to strengthen its position on the global stage . With balancing standard accountancy international with values culture local (Jain, 2020), India can create practice more accounting innovative and inclusive , which is not only in accordance with global requirements but also respect identity culture nation .

India's journey in apply standard accountancy international is example real from How globalization and culture can each other interact in create significant changes .

METHOD STUDY

Method qualitative very suitable For study this , especially Because its profound nature and focus on phenomena social and cultural (Gubrium, 1986). Approach This can help understand How values culture local influence adoption standard accountancy international in India. Some techniques that can used in method qualitative includes :

a. Study Case

Studies case allow researcher For analyze company or organization certain that have been adopt IFRS standards and explore how this process influenced by local (Saucke, 2015)culture . For example , researchers can choose company Indian multinational which has implementing Ind AS (version IFRS modifications) and check challenge as well as the adaptations they make do .

b. Interview Deep

Interview deep with professionals accounting , manager finance , auditors and regulators in India can give outlook about view they to standard accountancy international and how culture influence implementation standard said . Interview can help understand perception they about conformity or conflict between standard international and values culture local .

c. Observation Participatory

In a number of case , researcher can involved direct in environment company or community accountancy For observe in a way direct How standard accountancy applied and how culture local influence practice everyday . This technique very beneficial For understand aspect possible culture difficult expressed in interview or survey .

d. Analysis Document

Analysis document can covers studies to report finance company , guidelines accounting , policy government , and documents regulation related with adoption standard accountancy international in India. Analysis This can give description about How standard international has adapted and customized with condition local , as well as show changes that have been made happen from time to time .

RESULTS AND DISCUSSION

1. Improvement Transparency and Accountability

Research result can show that adoption standard accountancy international such as IFRS (in the form of Ind AS in India) has push improvement transparency and accountability in report finance Indian (Ramanna & Sletten, 2012)companies . Globalization demand higher standards clear and consistent so that Indian companies can compete in the global market and attract investment foreign (Ramanna & Sletten, 2014). Many companies , especially those listed on the stock exchange and have involvement international , reported has respond positive implementation standard accountancy international This .

However , the findings can also show that although transparency increased in level company big , companies small and medium enterprises (SMEs) still experience difficulty in fulfil condition standard international Because limitations source power and knowledge .

2. Conflict of Values between Standard International and Culture Local

Study This may also reveal existence conflict between values culture local in India and the principles underlying standard accountancy international (P. R., 2017). IFRS standards , which emphasize transparency , disclosure full , and objectivity , sometimes contradictory with practice business in India which is more prioritize personal relationships , loyalty , and confidentiality in management finance .

As example , company families in India tend to more close access information finance from party outside , even to stakeholders interests , because they feel that openness full can threaten privacy business and stability family . This is create challenge in apply standard international demands disclosure more information detail .

3. Adaptation Culture to Standard International

Study Possible find that companies in India have do a number of adaptation For align standard accountancy international with values local (Ball & Ball, 2012)culture . Adaptation This Possible happen in form modification reporting stable finances in accordance with IFRS, but still maintain element important culture .

As example , in very good business influenced by spiritual traditions or religious , some company Possible blend principles ethics of a nature religious in practice accountancy them (Jain, 2014). For example , the company can allocate part from profit they For activity charity , as set up in Hindu Dharma values , or they Possible more tend follow rule aligned finances with principle justice social originating from from teachings religious .

4. Resistance to Change

Study This may also identify existence resistance to implementation standard accountancy international , especially among companies small and medium enterprises that have not operating in the international market (Damak-Ayadi et al., 2020). Many of company This Possible feel that standard existing accounting Already Enough adequate For business them and that implementation standard international only will add cost and complexity .

Resistance this can also originate from culture business more local emphasizes an informal approach in management finance , where decisions taken based on trust and relationships personal than measurement tight finances .

5. Success in the Sector Corporation Big

Study can show that company big , especially those with exposure strong international , more succeed in adopt IFRS (Samaha & Khlif, 2016)standards . They tend own source sufficient power For manage transition and for practice staff they in apply standard accountancy new (Gina et al., 2016). Companies this is also more open to practice management principles - based finance transparency and accountability international , because they aware will benefits that can be obtained obtained from global capital markets and foreign investors .

However , the findings can also show that companies big This Possible Still face challenge internal culture , especially in adapt their internal policies with need For report in a way more open and transparent to public .

6. Improvement Compliance to Regulation

Research result may also indicate that globalization and implementation standard accountancy international has help increase compliance to regulation finance in India (Keerthana K, 2018). With the more the amount companies that adopt standard internationally , India's financial regulator has also become more capable in supervise report finance company with more effective .

Besides that , with existence harmonization standard accountancy international , supervision by authorities tax and regulatory bodies other can become more efficient , so that help increase integrity system finance in a way overall .

7. Influence Globalization towards Education and Training Accountancy

Study this is also possible find that globalization push change in system education and training accounting in india (Samaha & Khlif, 2016). Schools business and accounting programs in India have start introducing IFRS as part from curriculum they , prepare professionals accountancy For working in the environment increasingly global business .

However , the challenges that may arise found is existence gap between knowledge possessed by more senior and more experienced accountants young . More senior accountants may feel difficulty For adapt with change this , while more accountants young tend more flexible in apply standard new international .

8. Role Technology in Make it easier Adoption Standard International

Research can also to reveal that technology play a role important in facilitate implementation standard accountancy international in India. Use of device soft modern accounting and systems management finance based on technology has help Indian companies overcome complexity in reporting finance in accordance with IFRS (Ball & Ball, 2012).

Research result can show that companies that adopt technology more tend succeed in apply standard accountancy international , while companies that have not utilise technology as optimally as possible face difficulty more big in the adoption process .

9. The Role of Regulators in Push Change

Study can find that the role of financial regulators in India, such as Institute Accountant Public Relations of India (ICAI) and Securities and Exchange Board of India (SEBI), are very important in facilitate adoption standard accountancy international (Mir & Rahaman, 2005). They has emit guidelines and support companies in transition going to implementation of Ind AS.

However , research may also identify that Still There is gap in enforcement regulation , especially among company small as possible Not yet in a way full apply standard new This .

10. Opportunities for Innovation in Practice Accountancy

final result from study This Possible show that globalization and influence culture local create opportunity for innovation in practice accounting in India (Albu & Albu, 2012). India can develop practice accounting that is not only in accordance with standard international , but also consider uniqueness values culture local , so that creating an inclusive and appropriate accounting model with global and local needs .

In general overall , results study This will show that globalization has bring significant impact to practice accounting in India (Carmona & Trombetta, 2008). Although There is related challenges with difference culture , companies big in India has succeed adopt standard accountancy international , while company small Still face obstacles . Adaptation culture and technology has play role important in this process , and to front , there is opportunity big for India to develop practice more accounting inclusive and innovative .

Discussion

will to study in a way critical findings that have been generated , connecting it with existing theories , as well as give more views deep about impact globalization in practice accounting in India, especially from perspective culture . In discussion this , some aspect main will analyzed , including :

1. Interaction Globalization and Culture in Practice Accountancy

Discussion This will explore interaction between strength globalization and culture local in implementation standard accountancy international in India (Jeong et al., 2021). Research results show that globalization has push implementation standard accountancy international standards , such as IFRS, which aim to For increase transparency and accountability in reporting finance (Carmona & Trombetta, 2008).

However , adoption standard international This often face to face with values culture strong local , such as collectivity , personal relationships , and control family in the Indian (Zeff, 2007)business world . As a country with very culture diverse and rooted in values traditional , implementation standard global accounting in general oriented towards individualism and rationality objective present challenge alone (Thalib & Briando, 2023).

In discussion this is important For explore How difference This influence implementation standard international and how companies in India do adjustment or adaptation to standard said (Chand & White, 2007). Found that companies big involved in trading international and has more global exposure big tend more success in navigate complexity this , meanwhile company small Still experience difficulty .

2. Hofstede's Theory and Influence Culture in Accounting

Discussion is also necessary connect results findings with relevant theories . One of them important theory in understand influence culture to accountancy is theory dimensions Hofstede's (Zhou & Kwon, 2020)culture . Hofstede identified a number of dimensions influential culture in organizations , such as individualism versus collectivism , distance power , avoidance uncertainty , masculinity versus femininity , and orientation term long versus short term short (Hofstede Insights, 2023).

In Indian context , dimensions culture like collectivism and distance power tall very dominant . Collectivism refers to preferences culture For Work in group bound by relationships close social , whereas distance power tall reflect existence strong hierarchy and respect to authority (Sent & Kroese, 2022).

In discussion , can identified How dimensions This influence practice accounting in India (Hofstede, 2011). For example , the culture collectivist Possible push company For prioritize personal relationships and confidentiality , which are at odds with IFRS demands for transparency and disclosure full . Besides that , distance power tall Possible strengthen domination taker senior decisions , which can hinder implementation standard more accounting participatory and open (P. R., 2017).

3. Adaptation Culture to Standard International

Findings study disclose that companies in India have do a number of adaptation to standard international For align it with values culture local . In discussion this is important For analyze How adaptation the done and how they influence practice accountancy (Kristjánsdóttir et al., 2017).

For example , even though Lots companies in India adopt Ind AS (version modification from IFRS), they often adjust reporting finances to suit with context local (Tarca, 2005). This Possible including adjustment in presentation report finance , more disclosure limited , or emphasis on values social and philanthropic in line with Indian traditions .

Adaptation This show that standard international No can fully applied in a way uniform throughout the world without notice difference culture . Therefore that , discussion will underline importance a more approach flexible and contextual in adopt standard global accounting in various countries.

4. The Role of Regulators in the Adoption Process Standard International

In discussion , need analyzed How the role of financial regulators in India, such as Institute of Chartered Accountants of India (ICAI) and Securities and Exchange Board of India (SEBI) , in push implementation standard accountancy international (Harrington et al., 2015). ICAI plays role important in develop and implement Ind AS , which is a IFRS adaptation in India (Saucke, 2015).

Regulators in India have try hard For ensure that adoption standard international This walk smooth , but study This show that Still There is challenge in matter compliance among company small and medium (Ramanna & Sletten, 2014). Discussion must evaluate how regulators can increase awareness and giving support more to companies small so that it can adapt with change This .

5. Challenges Faced by SMEs

research results also show that company small and medium sized enterprises (SMEs) in India face more challenges big in adopt standard accountancy international (Hofstede, 2011). Discussion This will to study the reason behind resistance this and why SMEs feel that standard international No always relevant or beneficial for business they .

As for example , SMEs may feel that implementation standard international too complex and expensive, especially If they No own operation international (P. R., 2017). Besides that , culture business more informal local and based on trust personal can also become obstacle for implementation standard more formal and structured reporting .

Discussion should also be evaluate strategies that can adopted For helping SMEs overcome obstacle this , like training and support more technical Good from the regulator or simplification standard For customized with SME needs .

6. Changes in Education and Training Accountancy

In discussion , important For to study How globalization push change in education and training accounting in India. Research This show that institution education accountancy has start integrating IFRS in curriculum they For prepare future accountant who can Work in global (Jain, 2020)context .

However , the challenges faced is existence gap between generation more accountants old and older young . More senior accountants may experience difficulty in adopt standard new , temporary more accountants young more used to with global standards . Discussion This will explore How difference This can overcome through training programs repeat and upgrade designed skills special For senior accountant .

7. Role Technology in Overcome Complexity Standard International

Discussion must highlight role important technology in help Indian companies overcome complexity implementation standard accountancy international (Tarca, 2004). Research This show that companies that have adopt device soft modern accounting and systems management finance based on technology more capable For comply standard international .

Discussion This will explore How company can Keep going utilise technology For overcome challenge reporting increasingly financial complex , as well as How technology can used For increase efficiency and accuracy in reporting finance .

8. Conclusions and Implications Practical

Discussion must ended with to summarize findings main and identify implications practical from study This . Research results show that although globalization has push adoption standard accountancy international in India, factors culture still play role important in this process (Ball, 2006).

Companies in India need to Keep going adapt practice accountancy they with consider standard international , but without ignore values culture important local . Regulators and educators accounting must also be Work The same For ensure that this process walk smooth and that all parties involved , both company big and also small , get adequate support .

In general overall , discussion This will give deep insight about How globalization and culture local each other influence in implementation standard accountancy international in India, as well as offer outlook about challenges and opportunities that exist in the future .

CONCLUSION

Globalization own significant impact to practice accounting in India, especially through implementation standard accountancy international such as IFRS. Globalization push need For adopt standard more reporting transparent and accountable , especially for companies involved in the global market. However , adoption standard international This No can released from influence culture strong local in India.

Culture Indian businesses , which often emphasize personal relationships , loyalty , and confidentiality , are facing challenge in adapt self with principles transparency and disclosure full which is promoted by IFRS. Although company big in operation globally more succeed in do adaptation , many company small and medium sized enterprises (SMEs) face difficulty in fulfil condition this , good Because limitations source Power and also resistance culture .

Financial regulators in India, such as ICAI and SEBI, have play role important in facilitate adoption Ind AS (Indian version of IFRS). However , the challenges main Still There is in matter implementation at the SME level , as well as in face difference culture that can influence implementation standard international in a way full .

Key Findings

Following is findings main from study This :

1. Improvement Transparency and Accountability : Adoption standard accountancy international in India has push improvement transparency and accountability in reporting finance , especially in companies big one who has exposure international . However , SMEs still difficulty in fulfil condition This Because constraint costs and resources Power .
2. Conflict Culture with Standard International : Standard international often contradictory with values culture local in India, such as collectivity , confidentiality , and personal relationships . Conflict This seen in company family or company small still maintain practices traditional that is not in harmony with principle transparency .
3. Adaptation Standard International : Indian companies have do adaptation to standard accountancy international to be more in accordance with values culture local . Adaptation This covers modification in reporting finance and disclosure , so that allow company For still fulfil condition international while maintain element important culture .

4. UKM resistance to Adoption Standard International : Many SMEs in India show resistance to implementation standard international Because they feel that condition the too complex and not relevant For business those who are more small and domestic . Challenges This especially originate from limitations knowledge and costs implementation .
5. The Role of Regulators in Push Adoption Standard International : Financial regulators in India, especially the ICAI, have make an effort For push adoption standard international , but effective implementation Still face challenges at the SME level . Regulators need to give support more further , including training and simplification standard For facilitate transition .
6. Influence Globalization towards Accounting Education : Globalization has also influence system education accounting in india. Educational institutions accountancy start integrating IFRS in curriculum they , prepare the accountants For working in the global market. However , there are gap between generation more accountants young people and those who are more senior in matter acceptance and understanding standard new .
7. Role Technology in Implementation Standard International : Companies that utilize technology modern accounting is more succeed in apply standard international . Technology help simplify and automate the reporting process complex finances , so that make it easier company in comply IFRS requirements .
8. Awareness of Cultural Values Local in Standard Accountancy : Although standard international offer Lots benefits , companies in India realize importance maintain elements culture local in practice accountancy they . This including emphasis on welfare social , personal relationships in business , and contribution philanthropy .

Implications Study

Study This highlight importance consider aspect culture in implementation standard accountancy international in countries with different cultures , such as India . Globalization bring pressure for countries to adopt uniform standards , but success implementation depends on the extent of the standard the can customized with context local.

Regulators and manufacturers policy need realize that One a uniform approach Possible No effective For all companies , especially SMEs. They need give support special, including training and simplification regulation , for ensure that all company can comply standard international without sacrifice identity culture local .

Suggestions for Study Furthermore

Study more carry on can explore how do other countries with different cultures face challenge similar in adopt standard accountancy international . Study comparison cross culture can give more insight wide about How standard international can customized with various context cultures around the world .

Besides that , research more carry on can explore role technology in facilitate adoption standard international , as well as How companies small can more integrated in system global finance without lost flexibility and efficiency operational .

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