



**Literature for BUSN73, Business Administration: Financial
Accounting and Communication applies from autumn
semester 2016**

Literature established by Academic Director of Studies at Department of
Business Administration on 2016-03-11 to apply from 2016-03-11

See appendix.

Literature list**BILAGA / ATTACHMENT 3****LUNDS UNIVERSITET**

Ekonomihögskolan

Företagsekonomiska institutionen

BUSN73 Financial Accounting and Communication/Extern redovisning och finansiell kommunikation, 7.5 HP

Fastställt av studierektor i enlighet med delegation av företagsekonomiska institutionens styrelse,

2013-04-22 / Approved by the director of studies on delegation from the department board of the Business administration, 2013-04-22

Set of articles

Example of articles

Aerts, W. (2005). Picking up the pieces: impression management in the retrospective attributional framing of accounting outcomes. *Accounting, Organizations and Society*, 30 (6), 493-517.

Sandell, N. & Svensson, P. (2016). The Language of Failure: The Use of Accounts in Financial reports. *International Journal of Business Communication*, 53 (1), 5-26.

Smith, M. & Taffler, R. J. (2000). The chairman's statement: a content analysis of discretionary narrative disclosures. *Accounting, Auditing and Accountability Journal*, 13 (5), 624-646.

Walters, M. & Young, J. J. (2008). Metaphors and accounting for stock options. *Critical Perspectives on Accounting*, 19, 805-833.

Selected financial reporting standards

Examples of standards

IFRS 3 Business combinations

IAS 3 Impairment of assets