

CULTURAL EVOLUTION AND ACCOUNTING DIVERSITY

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[dx.doi.org/10.18374/JIBE-14-4.7](https://doi.org/10.18374/JIBE-14-4.7)

ABSTRACT

In the process of international accounting convergence, accounting practitioners, regulators and academics face challenges that are more profound, pervasive, and persistent than accounting choice. Research from sociology, history, economics, and accounting are integrated in order to examine and explain cultural characteristics and their role in the development of accounting diversity. Characteristics are divided into categories of natural law, human nature, and business practices.

Keywords: *Accounting, convergence, culture, natural laws, business practices*