عنوان فارسی مقاله:
نقش حسابداری در ایجاد یکپارچگی بعد از خرید

عنوان انگلیسی مقاله:
The role of accounting in making sense of post-acquisition integration

توجه!
این فایل تنها قسمتی از ترجمه میباشد. برای تهیه مقاله ترجمه شده کامل با فرمت ورد (قابل ویرایش) همراه با نسخه انگلیسی مقاله، اینجا کلیک کنید.
5. Discussion and conclusions

This paper has adopted a sensemaking perspective on post-acquisition decision-making and examined how accounting, as a resource for sensemaking, affected the shaping of meaning construction by connecting and mediating between discrete actors. The applied approach enabled the researcher to study a complex socio-psychological process through which top management teams of both the acquiring and the acquired companies interpreted post-acquisition integration and socially constructed their ‘realities’ (Weick, 1995). Sensemaking offered a conceptual framework through which it was possible to examine decision-making as a set of contextual processes that are characterized by uncertainty and ambiguity (Miller et al., 1996; Vaara, 2003).