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Abstract:
This paper aims to contribute to the clarification of the important role played by the United Nations in the overall process of accounting harmonization. The organization’s contribution was analyzed, as well as the roles assumed by the entity over time and also the relationships with other entities with responsibility in this area. The work has been conducted through an intensive process of analysis of the documentation issued by the entity, supplemented by literature review in the areas of harmonization and institutional theory. The result shows that, although relatively rarely addressed, the role of the United Nations in this area has taken and continues to take deep relevance.

Keywords: Accounting harmonization, Accounting standardization, United Nations. Institutional Theory