

**Institutional pressures affecting the development of financial accounting framework : the case of Estonia**  
**Talpas, Liis; Alver, Lehte** Journal of international scientific publications : economy & business 2012 / p. 405-423

**Institutional pressures and the role of the state in designing the financial accounting and reporting model in Estonia**  
**Alver, Lehte; Alver, Jaan; Talpas, Liis** Accounting in Central and Eastern Europe 2013 / p. 91-120