

Does IFRS increase transparency and consequently increase investor protection?



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(Dr. Kayden Gerlach)

DOES IFRS INCREASE TRANSPARENCY AND CONSEQUENTLY INCREASE INVESTOR PROTECTION?



GRIN Verlag Dez 2011, 2011. Taschenbuch. Book Condition: Neu. 220x151x15 mm. This item is printed on demand - Print on Demand Neuware - Studienarbeit aus dem Jahr 2010 im Fachbereich BWL - Investition und Finanzierung, Note: 70/100, Durham University (Durham Business School), Veranstaltung: Research Methods, Sprache: Deutsch, Anmerkungen: 70 Punkte (und aufwärts) entsprechen einer deutschen 1,0 und werden mit Auszeichnung (Distinction) vergeben. , Abstract: Since 2005, the disclosure of consolidated financial statements according to IFRS has been mandatory for all listed companies in the European Union. IFRS supporters claim that a single accounting standard would increase the level of disclosure and hence, increase transparency and therefore investor protection. This paper strives to determine if IFRS increases investor protection through improvements in reporting transparency. Therefore, this paper focuses on the ability of IFRS to decrease earnings management, the main driver of investor protection. The theoretical rationale gives an overview of earnings management, revealing its popularity among management. However, irrespective of the motivation, earnings management reduces the transparency for the investor and thereby reduces investor protection. The review of empirical evidence reveals that voluntary adoption of IFRS leads to a strong decrease in earnings management and an increase in disclosure quality of financial statements. Indeed, the voluntary adoption is biased because the first-time adopters are convinced that a higher transparency could be used to their own advantage. In contrast, the mandatory adoption is not free of ambiguity, but literature tends to conclude that the forced implementation of IFRS leads neither to a reduction of earnings management nor to a higher level of disclosure. Consequently, a mandatory IFRS adoption does not necessarily increase investor protection. 24 pp. Deutsch.



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