



The Decision-Usefulness of the Iasbs Standard Setting During the Financial Crisis Using the Example of IAS 17 - Lease

By Thorsten Wenke

Grin Verlag. Paperback. Book Condition: New. Paperback. 12 pages. Dimensions: 10.0in. x 7.0in. x 0.0in. Seminar paper from the year 2008 in the subject Business economics - Banking, Stock Exchanges, Insurance, Accounting, grade: 1, 0, Hull University Business School (Business School), language: English, abstract: We are in the middle of the worst financial crisis in recent memory. wrote Stephen Schwarzmann (2008). Since the middle of 2007 the medias dominating topic has been the global financial crisis, whose roots lay in the U. S. capital market - in fact one of the best-regulated financial markets in the world. In times when capital knows no borders and all the single foreign capital markets are interconnected, it took less time until the impact of the American credit crunch reached the rest of the world and unbalanced even the most powerful banks. In spite of markets cross-border linkage a huge variety of different (or even contrary) accounting standards exists. Against this background the Internationals Accounting Standards Board (IASB) in cooperation with its U. S. counterpart the Financial Accounting Standards Board (FASB) tries to cope with this crisis by amending existing and setting new standards. That should guarantee showing the true economies of entities for their...



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