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America vs. Europe. The battle between accounting standard setters

By Alfred Mully

GRIN Verlag GmbH Feb 2014, 2014. Taschenbuch. Book Condition: Neu. 211x146x10 mm. Neuware - Thesis (M.A.) from the year 2010 in the subject Business economics - Banking, Stock Exchanges, Insurance, Accounting, grade: B, University of Frankfurt (Main), course: MSc Accounting & Control Thesis, language: English, abstract: Since the Enron scandal in 2001 there has been more and more media coverage on the topic of accountancy. The focus shifted from the financial statements and the companies themselves to the audit firms. The big five, and later, after the ending of Arthur Andersen, the big four, are working under significantly more pressure today. But the audit firms are not the only scapegoats in this matter. People also started to look more and more critically to the accounting standards. Questions have risen on the relevance of the Financial Standards. Also the fact that there are more than one set of Financial Standards is remarkable. Some things that are illegal in the United States of America can be legal in the European Union and the other way around. Therefore the IASB and the FASB are trying to come together in a process which is called convergence. In their Norwalk Agreement of September 2002, and...



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