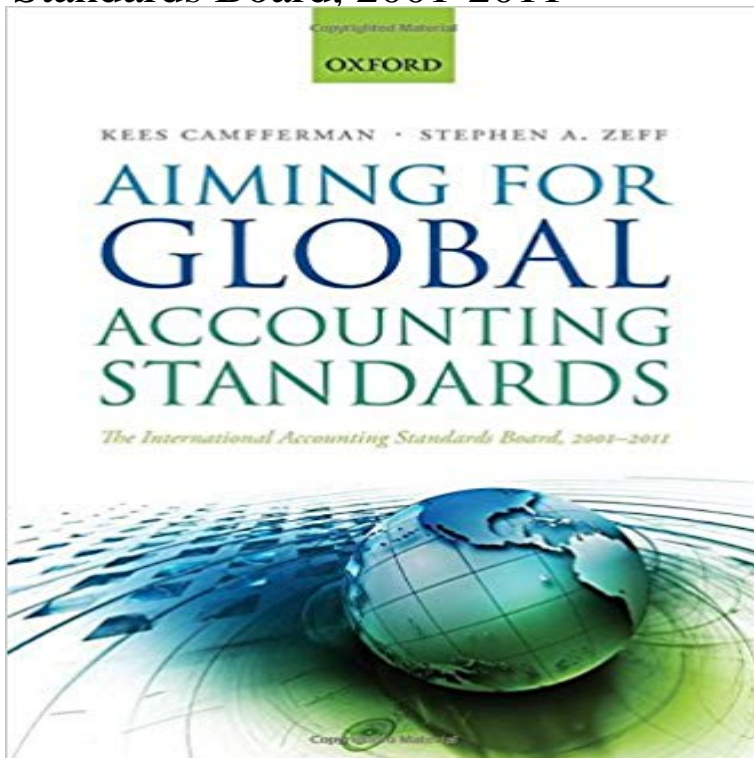


Aiming for Global Accounting Standards: The International Accounting Standards Board, 2001-2011



From 2001 to 2011, the International Accounting Standards Board (IASB) and its International Financial Reporting Standards (IFRSs), acquired a central position in the practice and regulation of financial reporting around the world. As a unique instance of a private-sector body setting standards with legal force in many jurisdictions, the IASBs rise to prominence has been accompanied by vivid political debates about its governance and accountability. Similarly, the IASBs often innovative attempts to change the face of financial reporting have made it the centre of numerous controversies. This book traces the history of the IASB from its foundation as successor to the International Accounting Standards Committee (IASC), and discusses its operation, changing membership and leadership, the development of its standards, and their reception in jurisdictions around the world. The book gives particular attention to the IASBs relationships with the European Union, the United States, and Japan, as well as to the impact of the financial crisis on the IASBs work. By its in-depth coverage of the history of the IASB, the book provides essential background information that will enrich the perspective of everyone who has to deal with IFRSs or the IASB at a technical or policy-making level.

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Accounting and Business Research, 46(7)Aiming for Global Accounting Standards: The International Accounting Standards Board, 2001-2011. Kees Camfferman and Stephen A. Zeff

Additional contact information: Aiming for global accounting standards: the international accounting standards board, 2001-2011. Accounting and Business Research, 46(7)From 20, the International Accounting Standards Board (IASB) and its International Financial Reporting Standards (IFRSs) have acquired a central position in the practice and regulation of financial reporting around the world. Aiming for Global Accounting Standards: The International Accounting Standards Board, 2001-2011. Kees Camfferman and Stephen A. Zeff

Editorial Reviews. About the Author. Kees Camfferman, Professor of Financial Accounting, Vrije Universiteit Amsterdam

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