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*(Prof. Charles Boehm)*

## INTERNATIONAL FINANCE DISCUSSION PAPERS: ACCOUNTING STANDARDS AND INFORMATION: INFERENCES FROM CROSS-LISTED FINANCIAL FIRMS (PAPERBACK)



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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Publicly traded financial firms within the European Union will be required to adhere to International Accounting Standards (IAS) in their financial reporting beginning in 2005, which can entail a higher degree of financial disclosure than was previously mandated under national accounting standards. A number of European financial firms had previously subjected themselves to additional disclosure by listing their stock on U.S. exchanges, which obligates them to reconcile their financial accounts to U.S. GAAP (Generally Accepted Accounting Principles). Among national accounting systems, U.S. GAAP is considered to be both among the strictest and the most similar to International Financial Reporting Standards (IFRS). To test whether U.S. GAAP reconciliation effectively enhances disclosure, we examine several measures of transparency for the cross-listed firms, relative both to pre-listing measures and to a control sample of firms that have not cross-listed. Our measures include bid-ask spreads, earnings forecast errors, analyst coverage, dispersion in earnings expectations, and disagreement between Moody's and S&P's bond ratings. We find evidence that cross-listing increases transparency in at least some cases. Our cross-sectional results also distinguish a handful of European financial firms that had already adopted IFRS before the European Commission announced that IAS would be required in the near future, with results similar to those of the cross-listed firms. Accordingly, to the extent that commitment to increased transparency has been a motivation for cross-listing, the adoption of IAS in Europe may reduce the incentives for European firms to cross-list in the United States.

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