Global Financial Reporting: Implications for U.S. Academics

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ABSTRACT: This paper identifies challenges and opportunities created by global financial reporting for the education and research activities of U.S. academics. Relating to education, after overviewing the relation between global financial reporting and U.S. GAAP, it offers suggestions for topics to be covered in global financial reporting curricula and clarifies common misunderstandings about the concepts underlying financial reporting. Relating to research, it explains how and why research can provide meaningful input into standard-setting, and identifies questions that can motivate research related to topics on the International Accounting Standards Board's technical agenda and to the globalization of financial reporting.

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