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# Impact of the IFRS and US-GAAP on economic-financial indicators

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## Abstract

### Purpose

The paper seeks to analyze the impact of differences between the International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles in the United States (US GAAP) in the economic-financial indicators of English companies.

### Design/methodology/approach

The research is characterized as descriptive-quantitative, using regression and correlation analysis. The study was developed on 37 English companies that negotiate American Depositary Receipts (ADRs) on the New York Stock Exchange (NYSE). Documental research consisted of accounting statements (AS) from 2005 sent to the London Stock Exchange (LSE) and to the NYSE.

### Findings

The research shows percentage differences in the economic-financial indicators of English companies, calculated based on AS sent to the LSE and the NYSE that suggest divergences between the IFRS and the US GAAP. However, analysis of regression and correlation indicate significant correlation between the differences of these indicators. Thus, it was concluded that the economic-financial indicators are not affected in a significant way by the divergences in the accounting standards considered.

### Research limitations/implications

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and their sums.

Originality/value

The focus of this study is the information asymmetry that results from the differences between accounting standards that are applied. It is intended to advance research with a study of the impact provoked in the economic-financial indicators from a sample of companies that release AS in IFRS and US GAAP.

Keywords

- Accounting standards
- Disclosure
- Stock exchanges

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