



8,170 177

Views CrossRef citations to date Altmetric

0

Original Articles

Fair value accounting, financial economics and the transformation of reliability

Michael Power

Pages 197-210 | Published online: 04 Jan 2011

Cite this article <https://doi.org/10.1080/00014788.2010.9663394>

Sample our Economics, Finance, Business & Industry journals, sign in here to start your access, latest two full volumes FREE to you for 14 days

References

Citations

Metrics

Reprints & Permissions

Read this article

Share

Abstract

This paper
acquired
suggested
propone
lacked. F
financial
platform
instr
project
numbers
satisfy. F
regulato
themsel
concept
models.
forced into a reactive role.

We Care About Your Privacy

We and our 899 partners store and access personal data, like browsing data or unique identifiers, on your device. Selecting "I Accept" enables tracking technologies to support the purposes shown under "we and our partners process data to provide," whereas selecting "Reject All" or withdrawing your consent will disable them. If trackers are disabled, some content and ads you see may not be as relevant to you. You can resurface this menu to change your choices or withdraw consent at any time by clicking the ["privacy preferences"] link on the bottom of the webpage [or the floating icon on the bottom-left of the webpage, if applicable]. Your choices will have effect within our Website. For more details, refer to our Privacy Policy. [Here](#)

We and our partners process data to provide:

...

I Accept

Reject All

Show Purpose

Keywords::

fair value accounting

measurement

reliability


financial economics

accounting policy

financial instruments

Notes

Michael Power is Professor of Accounting at the London School of Economics and Political Science. This paper is based on the 2009 P.D. Leake lecture delivered at Chartered Accountants' Hall, London on 15 October 2009. The lecture was entitled 'Fair value: the influence of financial economics on accounting'. The author is grateful for the financial support of the charitable trusts of the Institute of Chartered Accountants in England and Wales and for the invaluable comments of: Michael Bromwich, Robert Hodgkinson, Richard Laughlin, Andrew Lennard, Richard Macve, Christopher Napier, Brian Singleton-Green and Geoffrey Whittington.

Correspondence should be addressed to: Professor Michael Power, Department of Accounting, London School of Economics and Political Science, Houghton Street, London WC2A 2JH. 



Outlining regulatory space: Agenda issues and the FASB

Source: Accounting Organizations and Society

Making up users

Source: Accounting Organizations and Society

The transformation of business finance into financial economics: The roles of academic expansion and changes in U.S. capital markets

Source: Accounting Organizations and Society

The System of Professions

Source: Unknown Repository

EDITORIAL

Source: Abacus

To Fair Value or Not to Fair Value: A Broader Perspective

Source: Abacus

The invention of operational risk

Source: Review of International Political Economy

Making things auditable

Source: Accounting Organizations and Society

Fair Value and the IASB/FASB Conceptual Framework Project: An Alternative View

Source: Abacus

IAS 39: Where Different Accounting Models Collide

Source: Accounting in Europe

Exploring the interface between accounting and finance

Source

The L

Source

Accou

and p

Source

Trans

Source

N

De

Source

The f

Source

IAS 3

Source

Conte

Source

Fair Values: Imaginary Prices and Mystical Markets



Source: Unknown Repository

An Institutional Theory of Momentum and Reversal

Source: Review of Financial Studies

Have changes in pension accounting changed pension provision? A review of the evidence

Source: Accounting and Business Research

Constructing a Market, Performing a Theory: The Historical Sociology of a Financial Derivatives Exchange

Source: Unknown Repository

The politics of brand accounting in the United Kingdom

Source: European Accounting Review

(No) Limits to Anglo-American accounting? Reconstructing the history of the International Accounting Standards Committee: A review article


Source: Accounting Organizations and Society

Fair Value Accounting

Source: Federal Reserve Bulletin

The political economy of International Accounting Standards

Source: Review of International Political Economy

Linking provided by  ScholarSplorer

Related



Information for

- Authors
- R&D professionals
- Editors
- Librarians
- Societies

Opportunities

- Reprints and e-prints
- Advertising solutions
- Accelerated publication
- Corporate access solutions

Open access

- Overview
- Open journals
- Open Select
- Dove Medical Press
- F1000Research

Help and information

- Help and contact
- Newsroom
- All journals
- Books

Keep up to date

Register to receive personalised research and resources by email

 Sign me up



Copyright © 2023

Accessibility

Registered in England
5 Howick Place

Wiley or Francis Group
a John Wiley & Sons business

