



GUEST EDITORIAL

Issues in financial accounting and reporting: a Pacific Rim focus

David Lont

School of Business, University of Otago, Dunedin, New Zealand, and

Norman Wong

Department of Accounting and Finance,

The University of Auckland Business School, Auckland, New Zealand

Issues in
financial
accounting

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Abstract

Purpose – The purpose of this paper is to provide editorial insight into recent developments in financial accounting issues in the Pacific Rim area. The paper aims to focus on the impact of international financial reporting standards (IFRS) and provide a commentary, as well as context, for the papers that appear in this special issue.

Design/methodology/approach – The paper reviews and comments on several relevant academic papers and regulatory releases.

Findings – This paper outlines several key developments in the Pacific Rim region since the decision by Australia and New Zealand to adopt IFRS. The proposed adoption of IFRS in other countries is examined, and noted are the successes and tensions that one set of global accounting standards creates. The contributions of four papers are outlined in this special issue to this debate, and provide suggestions for future research.

Practical implications – This review should be of relevance to academics, the profession, and regulators, by providing academic insights into the current debate about the costs and benefits of IFRS.

Originality/value – This paper offers a contemporary analysis of the success and challenges of IFRS adoption in the Pacific Rim area.

Keywords Accounting standards, Financial reporting, International standards, Pacific Rim

Paper type Viewpoint

It is eight years now since the European Union passed a regulation to adopt International Financial Reporting Standards (IFRS) for listed entities. Subsequently, the Australian Financial Reporting Council directive in July 2002 to the Australian Accounting Standards Board for Australian reporting entities to adopt IFRS, saw the New Zealand Accounting Standards Review Board follow suit in December 2002 for New Zealand entities. Australia required the mandatory adoption of Australian equivalents to IFRS (A-IFRS) for entities from 2005 onwards, while New Zealand



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As Guest Editors of this special issue, they would also like to thank all those that submitted articles to the journal and the reviewers (who will be named in a later issue of *Pacific Accounting Review*).

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