

Accounting Research Workshop (ARW) - SS2016

- Referent:** Tami Dinh
- Universität:** Professor of Accounting, Institut für Accounting, Controlling und Auditing Universität St. Gallen
- Forschung:** IFRS-Einführung, immaterielle Vermögensgegenstände, Managementvergütung, International Accounting, Conservatism
- Datum:** 17. Januar 2017
- Thema:** „Hedge Accounting During Times of Crises: Evidence from the European Banking Industry“
- Abstract:** “This paper provides an in-depth analysis on financial information related to hedge accounting of European banks from 2005-2014. We investigate whether hedge accounting can be used to improve the information environment in the form of decreased information asymmetry and additional explanatory power for market values. We find hedge accounting to have the intended effect of earnings smoothing, which works as a mechanism for the improved information environment. The estimation results show that both hedge accounting quantity and quality are significantly associated with current market value of equity with the effects being even stronger during years of financial instability. The findings of this study on the relevance of hedge accounting are particularly important in view of the IASB’s envisaged increased application of hedge accounting under IFRS 9.”



Wir freuen uns sehr, dass wir Prof. Dinh im Rahmen des Accounting Research Workshops an der Fakultät für Betriebswirtschaftslehre begrüßen durften und wünschen ihr weiterhin alles Gute für die weitere Arbeit an ihrem Forschungsprojekt.