

PwC Plus Article

By BCBS - Basel Committee on Banking Supervision | 13.07.2017

BCBS Working Papers No 31: The interplay of accounting and regulation and its impact on bank behaviour

Accounting rules and disclosure standards are important determinants for banks' incentives and behaviour, and the recent financial crisis, where criticism was voiced (eg regarding the role of fair value accounting of financial assets and incurred loss provisioning of loans), is just another example of the importance and relevance of banks' financial reporting in a regulatory and supervisory context.

Keywords

Bankenaufsicht (Europäische und Internationale Organisationen), Basel III

FS-sector(s)

Banking & Capital Markets

Topics

Risk & Regulation

Issuing Body

BCBS - Basel Committee on Banking Supervision