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The Geographic Implication of IFRS Adoption

29 Pages Posted: 8 Aug 2014

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Date Written: August 6, 2014

Abstract

This paper focuses on the linkage between IFRS adoption and the occurrences of global land deals. Data was gathered for 83 countries and the system GMM technique was applied in the estimations. Among the results from the study includes that IFRS adoption has a positive and significant explanations for the occurrences of global land deals. This result is robust and some policy implications stems from the result.

Keywords: FDI; Financial Reporting; IFRS; Land Deal

Suggested Citation:

Efobi, Uchenna and Oluwatobi, Stephen, The Geographic Implication of IFRS Adoption (August 6, 2014). Available at

SSRN: <https://ssrn.com/abstract=2476965> or <http://dx.doi.org/10.2139/ssrn.2476965>