



The Supply and Demand for Accounting Information

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Message from the Guest Editor

Dear Colleagues,

Accounting has traditionally been thought of as having a dual role: 1) supplying information needed to facilitate the stewardship role and mitigate the agency problem, and 2) communicating information about a company's performance and financial well-being to its existing and potential external stakeholders. The demand for accounting information under the informativeness role is driven by the desire to maximize shareholder wealth by identifying the most profitable firms. On the supply side, firms seeking to raise financing have incentives to provide discretionary information about their operations and prospects. For accounting information to be useful, it needs to be a faithful representation of the outcomes of a firm's activities, and the information has to be relevant to the needs of the users. In this regard, standard setters, like the FASB and the IASB, and various regulatory and compliance agencies play a critical role in enhancing the usefulness of accounting information.

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