

Mixture of Financial Regulations and Accounting Regulations for Financial Institutions : Economic Impact of Capital Adequacy

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This paper, as stated in its title, considered the relevance of accounting regulations and financial regulations for financial institutions by focusing on the economic impact of capital adequacy requirements. In doing so, this paper examined the realities of the mixture of backgrounds and impacts of several concepts and issues, by placing particular emphasis on the relationship between policy and politics.

As a matter of course, it is not possible to examine these kinds of broad and complex phenomenon comprehensively and systematically. This paper can be thought of as contributing a fresh perspective to existing theory by scrutinizing the network between institutions, systems and other factors.

Some of the conclusions in this paper are as follows. This paper pointed out that : the financial crisis and world recession occurring from September 2008 creat-

ed a new development in politics and internationalization discussed to date in the field of accountancy, by mixing accounting regulations, financial regulations and accounting standards ; and in that process or as a result of, these sets of rules have themselves become colored as a kind of international treaty with factors of diplomatic negotiation becoming infused in the process of creating and establishing them. Of course, these conclusions are not easy to claim, but by adding the circumstances to date, the background and theoretical and political considerations, this paper was able to make a certain amount clear.

The examination and conclusions in this paper can be thought of as providing a certain kind of analytical framework. I hope that authors, including the author of this paper, will utilize these results effectively, to produce developmental research results.