

## New briefing sheet &ndash; who are the users of account...

Published: January 21, 2026, 9:56 pm

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A new briefing sheet on who might be considered the users of accounts has been published by Tax Research LLP today. [It's available here.](#)

The briefing is, of course, produced in response to the International Accounting Standards Board claim that only capital providers can be considered proper users of financial statements — all other users having to make do with the information capital providers need, as decided upon by the IASB.

The paper argues that the IASB is wrong — and goes on to show that their claim is in conflict with their own constitution and long held views by accounting standards setters.

There's no doubt the IASB is going to have change its position on this issue or its whole project will come to an end as legislators realise that the IASB is refusing to act in the public interest. In which case the time for change is soon.