

**IAS 16 UND 40 - EIN VERGLEICH ZUR DEUTSCHEN
RECHNUNGSLEGUNG (GERMAN EDITION)**

Joyce Sanroman

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German Financial Accounting

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"Financial reporting is a language, just like German or English. Born (Rechnungslegung International-Konzernabschlüsse nach IAS, issued by the DIHT (Deutscher Industrie- und Handelstag/German Industrial Trade Association) The IASC has published 40 standards to date, of which around 35 are.

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BilMoG IFRS Comparability Private firms Accounting standards adoption For private German firms, IFRS rules transmitting to HGB via the BilMoG reform .. Furthermore, I also estimate one version of these comparability . Of these 95 firms, 40 belong to the banking, insurance, or real estate industry.

German Accounting Standard [Deutscher IFRS for SMEs up to 9 July and is based on the most recent version of .. Page 16
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German accounting has traditionally followed a dual ledger approach with of major companies and banks such as Deutsche Bank and Commerzbank .. information value of IAS or US-GAAP (Pellens and Tomaszewski,). .. The author(s) received no financial support for the research, authorship, and/or publication.

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