

The adoption of International Accounting Standards in Germany



Seminar paper from the year 2010 in the subject Business economics - Accounting and Taxes, grade: 1.7, Glyndwr University, Wrexham known as NEWI (School of Business), course: Financial reporting, language: English, abstract: It can be said that there is a strong movement towards global harmonization of accounting standards despite various national GAAP, particularly German, being substantially different. There are already great successes achieved, such as IAS adoption in EU and Australia, however, there is still considerable work that has to be done in order to not only impose international standards but also achieve better compliance and interpretation. With regard to Germany, reasonable attempts have been made to adopt IAS, however, there are many transition difficulties due to great discrepancies between IAS and HGB which need to be addressed in order to achieve successful transition.

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important drivers of voluntary IFRS adoption in Germany. Analysing the **Measuring the Effects of IFRS Adoption on Accounting Quality: A** The convergence process with the development and adoption of International Financial Reporting Standards (IFRS) as national standards has become the. **The usage of IFRS in Germany and Finland - Theseus** Financial Reporting Standards (IFRS) is among small and medium sized companies in Finland and Germany. Also the reasons behind their decision to adopt or **Things worth knowing about IFRS and German accounting standards** Measuring the impact of International Financial Reporting Standards (IFRS) in effects of adopting international accounting standards: the case of Germany, **Financial Statement Effects of Adopting International Accounting** As of 1st January 2005 all European listed companies had to adopt IAS/IFRS in order to prepare

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