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The adoption of International Accounting Standards in Germany

By Linda Vuskane

GRIN Verlag Sep 2010, 2010. Taschenbuch. Book Condition: Neu. 211x50x15 mm. This item is printed on demand - Print on Demand Neuware - Seminar paper from the year 2010 in the subject Business economics - Accounting and Taxes, grade: 1.7, Glynd r University, Wrexham known as NEWI (School of Business), course: Financial reporting, language: English, comment: The following paper presents an analysis of the harmonisation process of accounting standards in Europe. While the first part will investigates the reasons behind European Union's (EU) decision to endorse IAS, the second part will examine the transition process in Germany in more detail. , 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...

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