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## International harmonization of accounting

By Christian Höchemer

GRIN Verlag Dez 2011, 2011. Taschenbuch. Book Condition: Neu. 211x146x7 mm. This item is printed on demand - Print on Demand Neuware - Scholarly Research Paper from the year 2010 in the subject Business economics - Accounting and Taxes, grade: 1,0, University of Applied Sciences Regensburg (Betriebswirtschaft), course: Internationale Rechnungslegung (International Accounting), language: English, abstract: Globalization continues, even in international reporting. There are many efforts for an international harmonization of financial reporting, even at capital markets of the United States of America. The globalization requires transparent accounting and reporting standards for an efficient market transfer of goods and services. And there has been still reached nearly a harmonization of consolidated financial statements of capital market oriented companies through IFRS. But does also German small and mediumsizeenterprises (SMEs) require the same harmonization for its daily business or does there are more drawbacks as advantages for them 44 pp. Englisch.



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