



IFRS 1 - First time Adoption of IFRS

By Daniel Saak

GRIN Verlag Jul 2007, 2007. Taschenbuch. Book Condition: Neu. 210x148x2 mm. This item is printed on demand - Print on Demand Neuware - Studienarbeit aus dem Jahr 2005 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 1,7, Universität Bielefeld, Veranstaltung: Seminar zur Konzernrechnungslegung, 16 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Am 19. Juni 2003 hat das International Accounting Standards Board (IASB) den International Financial Reporting Standard 1 (IFRS 1): First time Adoption of International Financial Reporting Standards veröffentlicht. Dieser Standard hat das Ziel Unternehmen mit ihren jeweiligen nationalen Rechnungslegungsvorschriften die erstmalige Anwendung sowie den Einstieg in die internationale IFRS - Rechnungslegung zu erleichtern und gleichzeitig den Bilanzadressaten qualitativ hochwertige Informationen bereitzustellen. Aufgrund der Verordnung der Europäischen Union sind alle kapitalmarktorientierten Unternehmen ab dem 01.01.2005 verpflichtet ihre Konzernabschlüsse nach der IFRS - Rechnungslegung zu erstellen. Bisher war die Regelung, um einen erstmaligen Konzernabschluss nach den International Accounting Standards (IAS) zu erstellen, in den Standing Interpretations Committee kurz SIC-8 enthalten. Einige Regelungen des SIC-8 sind im IFRS 1 übernommen worden, wie z.B. der Grundsatz der retrospektiven Anwendung sowie die Regelung, dass beim Übergang auf IAS entstehende Differenzen mit den Gewinnrücklagen in der Eröffnungsbilanz verrechnet werden. Regelungen des SIC-8 ließen jedoch auch eine...

Reviews

This pdf will never be straightforward to begin on looking at but really entertaining to read through. I really could comprehend everything out of this composed e pdf. I am just very easily could possibly get a enjoyment of looking at a composed ebook.

-- **Dr. Mallory Bashirian Sr.**

Totally among the best publication I have ever go through. This really is for all those who statte that there had not been a well worth studying. I am just very happy to let you know that this is actually the very best pdf we have go through inside my very own daily life and could be he very best ebook for actually.

-- **Miss Audra Moen**

Other PDFs



Report from the Interior. Bericht aus dem Inneren, englische Ausgabe

London Faber & Faber Apr 2014, 2014. Taschenbuch. Book Condition: Neu. 176x111x23 mm. Neuware - ' In the beginning, everything was alive. The smallest objects were endowed with beating hearts . . . ' Having recalled his life through the story of...



Tax Practice (2nd edition five-year higher vocational education and the accounting profession teaching the book)(Chinese Edition)

paperback. Book Condition: New. Ship out in 2 business day, And Fast shipping, Free Tracking number will be provided after the shipment.Pages Number: 282 Publisher: Higher Education Pub. Date :2009-01-01 version 2. This book is a five-year vocational teaching accounting profession recommended...



Crochet: Learn How to Make Money with Crochet and Create 10 Most Popular Crochet Patterns for Sale: (Learn to Read Crochet Patterns, Charts, and Graphs, Beginner s Crochet Guide with Pictures)

Createspace, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.Getting Your FREE Bonus Download this book, read it to the end and see BONUS: Your FREE Gift chapter after...



Sarah's New World: The Mayflower Adventure 1620 (Sisters in Time Series 1)

Barbour Publishing, Inc., 2004. Paperback. Book Condition: New. No Jacket. New paperback book copy of Sarah's New World: The Mayflower Adventure 1620 by Colleen L. Reece. Sisters in Time Series book 1. Christian stories for girls. Sisters in Time Series. Age 8-12,...



Baby Tips for New Moms Vol 1 First 4 Months by Jeanne Murphy 1998 Paperback

Book Condition: Brand New. Book Condition: Brand New.



Your Premature Baby The First Five Years by Nikki Bradford 2003 Paperback

Book Condition: Brand New. Book Condition: Brand New.
