

A comparison and contrast of German and international financial reporting issues. Accounting for pensions - IAS 19 versus German law



Filesize: 1.85 MB

Reviews



Undoubtedly, this is actually the best operate by any publisher. It is among the most amazing pdf i have got read. Its been printed in an exceptionally straightforward way which is just after i finished reading this book in which actually altered me, change the way i believe.

(Deonte Kohler PhD)

A COMPARISON AND CONTRAST OF GERMAN AND INTERNATIONAL FINANCIAL REPORTING ISSUES. ACCOUNTING FOR PENSIONS - IAS 19 VERSUS GERMAN LAW



GRIN Verlag Aug 2007, 2007. Taschenbuch. Book Condition: Neu. 212x154x2 mm. This item is printed on demand - Print on Demand Neuware - Seminar paper from the year 2004 in the subject Business economics - Accounting and Taxes, grade: 1,7, University of Bayreuth, 52 entries in the bibliography, language: English, abstract: Although accounting for company pension schemes is one of the most controversial topics of discussion in the international accounting trade, many investors do not pay it due attention. In future, even more so than now, annual results will be influenced by latent reserves and obligations, resulting from different ways of accounting for pension benefit schemes. German financial statements and those following either IAS or US-GAAP often differ significantly on this point. The International Accounting Standards and the German Commercial Code are based on different principles. Whereas German regulations are dominated by the imperative of the protection of creditors, IAS lay the focus of accounting on a true and fair view of financial statements in order to provide a suitable basis for investment decisions. These divergent priorities are reflected in the accounting for pensions as well. The two main problems in accounting for pensions are the recognition and the appraisal of pension provisions. Eventually both accounting systems face the same problems and each one has a different way of resolving them. On the other hand, HGB and IAS unanimously agree on the fact that company pension schemes that do not require pension provisions, do not represent an accounting problem. The objective of the treatise on hand is the depiction of the difference between IAS and HGB regarding the recognition and accounting for pension as well as the resulting accounting-effects on the balance-sheet. The paper will first try to give an overview of the term 'pensions' as it is used in...

-  [Read A comparison and contrast of German and international financial reporting issues. Accounting for pensions - IAS 19 versus German law Online](#)
-  [Download PDF A comparison and contrast of German and international financial reporting issues. Accounting for pensions - IAS 19 versus German law](#)

Other PDFs



Psychologisches Testverfahren

Reference Series Books LLC Nov 2011, 2011. Taschenbuch. Book Condition: Neu. 249x191x7 mm. This item is printed on demand - Print on Demand Neuware - Quelle: Wikipedia. Seiten: 100. Kapitel: Myers-Briggs-Typindikator, Keirsey Temperament Sorter, DISG,...

[Read eBook »](#)



Programming in D

Ali Cehreli Dez 2015, 2015. Buch. Book Condition: Neu. 264x182x53 mm. This item is printed on demand - Print on Demand Neuware - The main aim of this book is to teach D to readers...

[Read eBook »](#)



Reflections From the Powder Room on the Love Dare: A Topical Discussion by Women from Different Walks of Life

Destiny Image. Book Condition: New. 0768430593 BRAND NEW!! MULTIPLE COPIES AVAILABLE. NEW CONDITION!! 100% MONEY BACK GUARANTEE!! BUY WITH CONFIDENCE! WE SHIP DAILY!!EXPEDITED SHIPPING AVAILABLE. What's more fun than reading a book? Discussing it with...

[Read eBook »](#)



Sport is Fun (Red B) NF

Pearson Education Limited. Paperback. Book Condition: new. BRAND NEW, Sport is Fun (Red B) NF, Dianne Irving, This title is part of Pearson's Bug Club - the first whole-school reading programme that joins books and...

[Read eBook »](#)



Have You Locked the Castle Gate?

Addison-Wesley Professional. Softcover. Book Condition: Neu. Gebrauch - Sehr gut Unbenutzt. Schnelle Lieferung, Kartonverpackung. Abzugsfähige Rechnung. Bei Mehrfachbestellung werden die Versandkosten anteilig erstattet. - Is your computer safe Could an intruder sneak in and steal...

[Read eBook »](#)