

## IFRS versus German GAAP (revised) Summary of similarities and differences



# Differences Between Ifrs And German Gaap

**Khanh Pham-Gia**



## **Differences Between Ifrs And German Gaap:**

### Consolidated financial statements in IAS/IFRS and German GAAP – Major differences explained Khanh

Pham-Gia,2009-07-24 Research Paper undergraduate from the year 2008 in the subject Business economics Business Management Corporate Governance grade 1 3 University of applied sciences Munich language English abstract Due to a regulation of the European Union EU concerning financial accounting issued on June 6th 2002 all listed companies in EU are obligated to provide their Consolidated Financial Statements CFS in accordance with financial accounting principles of International Accounting Standards IAS or International Financial Reporting Standards IFRS from January 1st 2005 This regulation enables a necessary harmonization of accounting principles within the EU and supports a clear comparability of CFS worldwide The object of this study is to analyze major differences of CFS in German GAAP and IAS IFRS Thereby variations of both accounting standards are compared and a major difference is explained thoroughly with a concrete example The major differences of CFS in IAS IFRS and German GAAP result from different aims of both accounting standards The German GAAP is strongly based on prudence principle for protection of creditors and authoritative principle tax accounting based on commercial accounting In comparison the IAS IFRS deliver potential investors realistic and decision useful information about assets finance and profit situations of a company true and fair view fair presentation principle These basic principles could be reflected in several key points of the both accounting standards whose differences are clarified in this study Furthermore an essential key point of CFS namely the basis of consolidation contains enterprises included in the consolidation and capital consolidation methods is illuminated with a concrete example Hereby the relation between the control influence of the parent enterprise on its sub entities and the correspondent capital consolidation methods are studied

*IFRS Vs German GAAP* Anurag Dahiya,2019

### **Consolidated Financial Statements in IAS/IFRS and German GAAP**

**- Major Differences Explained** Khanh Pham-Gia,2009 Research Paper undergraduate from the year 2008 in the subject Business economics Business Management Corporate Governance grade 1 3 University of applied sciences Munich language English abstract Due to a regulation of the European Union EU concerning financial accounting issued on June 6th 2002 all listed companies in EU are obligated to provide their Consolidated Financial Statements CFS in accordance with financial accounting principles of International Accounting Standards IAS or International Financial Reporting Standards IFRS from January 1st 2005 This regulation enables a necessary harmonization of accounting principles within the EU and supports a clear comparability of CFS worldwide The object of this study is to analyze major differences of CFS in German GAAP and IAS IFRS Thereby variations of both accounting standards are compared and a major difference is explained thoroughly with a concrete example The major differences of CFS in IAS IFRS and German GAAP result from different aims of both accounting standards The German GAAP is strongly based on prudence principle for protection of creditors and authoritative principle tax accounting based on commercial accounting In comparison the IAS IFRS deliver potential investors realistic and

decision useful information about assets finance and profit situations of a company true and fair view fair presentation principle These basic principles could be reflected in several key points of the both accounting standards whose differences are clarified in this study Furthermore an essential key point of CFS namely the basis of consolidation contains enterprises included in the consolidation and capital consolidation methods is illuminated with a concrete example Hereby the relation between the control influence of the parent enterprise on its sub entities and the correspondent capital consolidation methods are studied *Comparative International Accounting, 14th Edition* Christopher Nobes, Robert B. Parker, Robert H. Parker, 2020 Now in its 14th edition Nobes and Parker's *Comparative International Accounting* is a comprehensive and coherent text on international financial reporting It is primarily designed for undergraduate and postgraduate courses in comparative and international aspects of financial reporting The book explores the conceptual and contextual found

**Regulation Light - Germany's Entry Standard** Andreas Beyer, Claudius Schikora, 2010 Ebook: International Accounting Timothy Douplik, Hector Perera, 2014-10-16 The Fourth Edition of *International Accounting* provides an overview of the broadly defined area of international accounting but also focuses on the accounting issues related to international business activities and foreign operations This edition also includes substantially updated coverage of the International Accounting Standards Board IASB and International Financial Reporting Standards IFRS The unique benefits of this textbook include its up to date coverage of relevant material extensive numerical examples provided in most chapters two chapters devoted to the application of International Financial Reporting Standards IFRS and coverage of nontraditional but important topics such as strategic accounting issues of multinational companies international corporate governance and corporate social responsibility reporting Empirische Effekte einer Verwendung von IFRS Stefanie Schnee, 2009-06-02 Inhaltsangabe Einleitung Das Europäische Bilanzrecht hat sich mit dem Inkrafttreten der IAS Verordnung zum 1. Januar 2005 dramatisch geändert Erstmals müssen sämtliche börsennotierte Konzerne in der Europäischen Union nach einheitlichen Regelungen bilanzieren Auch weit über Europa hinaus erfolgt eine zunehmende Akzeptanz der IFRS als Weltstandard Mit dem US-amerikanischen Kapitalmarkt soll über das Konvergenzprojekt der beiden Gremien IASB und FASB eine Annäherung der beiden Rechnungslegungssysteme erreicht werden was zu dem Ziel weltweit nach einheitlichen Regeln erstellter Konzernabschlüsse beitragen soll Von der Internationalisierung der Rechnungslegung erwartet man mehr Vergleichbarkeit und Transparenz in der Finanzberichterstattung sowie eine realistischere Darstellung der Vermögens Finanz und Ertragslage Qualitativ hochwertige Finanzberichte sollen zur Vermittlung besserer Informationen für Investitionsentscheidungen der Kapitalmarktteilnehmer führen Das primäre Ziel der IFRS besteht in der Vermittlung entscheidungsnützlicher Informationen an aktuelle oder potenzielle Eigenkapitalgeber Was genau entscheidungsnützliche Informationen sind ist jedoch streitbar In zahlreichen empirischen Studien wurde bisher versucht nicht nur die Entscheidungsnützlichkeit sondern allgemein die Wirkungen einer Rechnungslegung nach IFRS zu messen Erwartungen gehen dahin sich von einer Anwendung der als

qualitativ hochwertig erachteten IFRS insbesondere eine verbesserte Wertpapierliquidität sinkende Kapitalkosten eine Reduktion von Gewinnsteuerung durch striktere Regelungen sowie eine höhere Kapitalmarktrelevanz der Rechnungslegungsdaten zu versprechen Diese Behauptungen gilt es durch empirische Beweise zu untermauern Ziel dieser Arbeit ist die kritische Aufarbeitung und Würdigung des aktuellen Forschungsstandes insbesondere der empirischen Beiträge zu den Wirkungen einer Rechnungslegung nach IFRS Der Fokus liegt dabei auf der Analyse von Effekten in Bezug auf die Wertpapierliquidität Kapitalkosten und Gewinneigenschaften Zusätzlich erfolgt die Aufarbeitung von Beiträgen zu den Reaktionen des Kapitalmarktes auf die Ankündigung einzelner Unternehmen häufig freiwillig nach IFRS Rechnung zu legen sowie auf die Ankündigung von Regulierern die Verwendung von IFRS für kapitalmarktorientierte Unternehmen

**IFRS-Rechnungslegung** Wolfgang Ballwieser, 2013-05-24 IFRS Rechnungslegung Dieses Handbuch liefert einen Überblick über das Konzept und die Regeln der IFRS ohne in einer Flut von Details unterzugehen Neben der Vermittlung von Grundlagenwissen geht es aber auch um eine Wertung des Regelwerkes im Hinblick auf Konsistenz Verständlichkeit und empirische Wirkungen auf den Kapitalmarkt Die Schwerpunkte IFRS als EU weite Rechnungslegungsnormen Regelungsphilosophien des IASB Vermögensabbildung versus Gewinnermittlung Bilanzansatz und Bewertung Gesamtergebnisrechnung Weitere Instrumente Generalklausel Vermittlung des den tatsächlichen Verhältnissen entsprechenden Bildes Konzernbesonderheiten Vermeintliche Vorteile der IFRS gegenüber HGB Probleme der IFRS

Worldwide Financial Reporting George J. Benston, 2006-04-13 International accounting standards tend to converge as do auditing enforcement and corporate governance whereas trading of equity shares remains essentially national The book provides a thorough analysis of what information investors really need how financial accounting systems developed and their current requirements in major commercial countries and examines current issues particularly the benefits and costs a single or multiple accounting standards the bases for accounting standards and limitations to accounting disclosure in financial statements

**Initial Public Offerings - An inside view** Rolf J. Daxhammer, Andreas Resch, Oliver Schacht, 2017-11-13 In a corporation's financial life going public by means of an IPO is probably the single most important decision It turns a private company into a public one Our book will provide an inside view of the IPO process On the one hand it draws on the insights of an experienced investment banker who has gone through numerous IPO transactions On the other hand it relates the story of an actual IPO through the eyes of a Chief Executive Officer who has taken two of his companies public This unique double perspective is our book's defining feature We do not discuss initial public offerings in a textbook style fashion What we would like to bring out is a more comprehensive portrayal of a once in a lifetime event for most companies and their management alike

**Advances in Enterprise Engineering VIII** David Aveiro, José Tribolet, Duarte Gouveia, 2014-04-11 This book constitutes the proceedings of the 4th Enterprise Engineering Working Conference EEWC held in Funchal Madeira Island Portugal during May 5-8 2014 EEWC aims at addressing the challenges that modern and complex enterprises are facing in a

rapidly changing world The participants of the working conference share a belief that dealing with these challenges requires rigorous and scientific solutions focusing on the design and engineering of enterprises The goal of EEWC is to stimulate interaction between the different stakeholders scientists as well as practitioners interested in making enterprise engineering a reality The 13 papers presented were carefully reviewed and selected for inclusion in the book EEWC 2014 had 42 submissions and accepted 13 for publication The topics of the presented papers allowed for active participation in interesting discussions and exchange of ideas and stimulated future cooperation among the participants This made EEWC a real working conference contributing to the further development of enterprise engineering as a mature discipline Topics covered include enterprise engineering in general the DEMO methodology the REA ontology financial applications business processes management and enterprise simulation

Tax Accounting in Germany Benedikt Zinn, 2012 Book tax conformity is an old issue in Germany For decades the determination of taxable income is characterized by the authoritative principle governing the traditionally close relationship between financial and tax accounting However book tax differences have been growing throughout the last decades In particular the German Accounting Law Modernization Act BilMoG is seen to set a new cornerstone in the development towards an increasing divergence between financial and tax accounting Despite the unanimous agreement of growing book tax differences little is so far known about the actual relationship between financial and tax accounting in Germany In contrast to international research that has developed a variety of approaches to measure the reporting gap and investigated the information content of book tax differences for corporate reporting behavior empirical research on book tax differences and their implications is rare in Germany Based on two unique data samples the author aims to close this gap in research and for the first time provide empirically valid estimates of the sources and magnitude of book tax differences in Germany In doing so the author also calls the information content of tax related disclosure requirements under German GAAP into question and develops reform options that do not only take the German perspective into account but also consider the ongoing discussion on a Common Consolidated Corporate Tax Base for Europe

Financial Accounting and Reporting Barry Elliott, Jamie Elliott, 2008 Revised annually Financial Accounting Reporting is the most up to date text on the market Now fully updated in its 12th edition it includes extensive coverage of International Accounting Standards IASs and International Financial Reporting Standards IFRSs This market leading text offers students a clear well structured and comprehensive treatment of the subject Supported by illustrations and exercises the book provides a strong balance of theoretical and conceptual coverage Students using this book will gain the knowledge and skills to help them apply current standards and critically appraise the underlying concepts and financial reporting methods

Rethinking Valuation and Pricing Models Carsten Wehn, Christian Hoppe, Greg N. Gregoriou, 2012-11-08 It is widely acknowledged that many financial modelling techniques failed during the financial crisis and in our post crisis environment many techniques are being reconsidered This single volume provides a guide to lessons learned for practitioners and a reference for academics

Including reviews of traditional approaches real examples and case studies contributors consider portfolio theory methods for valuing equities and equity derivatives interest rate derivatives and hybrid products and techniques for calculating risks and implementing investment strategies Describing new approaches without losing sight of their classical antecedents this collection of original articles presents a timely perspective on our post crisis paradigm Highlights pre crisis best classical practices identifies post crisis key issues and examines emerging approaches to solving those issues Singles out key factors one must consider when valuing or calculating risks in the post crisis environment Presents material in a homogenous practical clear and not overly technical manner **Financial Management** ,2005 **Contemporary Innovations in**

**Reporting and Analysis** Albuquerque, Fábio,Gomes dos Santos, Paula,2024-12-02 Traditional approaches of accounting and auditing are struggling to keep pace with the rapid changes brought about by technological advancements shifting societal norms and emerging regulatory frameworks As a result professionals in the field find themselves grappling with a myriad of challenges from navigating complex reporting standards to addressing issues of social inclusion and sustainability Moreover the gap between academic research and practical application widens hindering the ability of professionals and educators to adapt to the demands of the modern accounting profession Contemporary Innovations in Reporting and Analysis emerges as a solution to these pressing challenges offering a comprehensive exploration of the latest trends methodologies and best practices in accounting and auditing By critically analyzing topics such as digital transformation innovative data sources and sustainability reporting this book equips professionals with the knowledge and tools needed to navigate the complexities of financial reporting in today s dynamic environment Through its interdisciplinary approach and emphasis on embracing innovation the book bridges the gap between theory and practice empowering professionals to stay ahead of the curve and make informed decisions in their day to day work **Tax Law in Germany** Florian Haase,Daniela Steierberg,2024-10-02

This book gives a compact overview of German tax law and explains its key features focusing in particular on the tax consequences for foreign investors when investing in Germany as well as the international aspects of German tax law Introducing the reader to the German tax law it continues to give an overview of the German tax system and goes on to cover topics such as taxation of individuals and companies tax treaties CFC regulations investments through German corporations and partnerships taxation of direct transactions double taxation agreements area specific tax law further issues such as employee secondments financing etc In addition to a general update the third edition takes into account the reform projects initiated as a result of the OECD BEPS project especially the innovations in the area of supplementary taxation transfer pricing and taxation of permanent establishments The authors share their practical experiences and examples from daily work to guide foreign investors tax advisors academics and anyone interested in tax law through the German tax jungle

**The Routledge Companion to Accounting, Reporting and Regulation** Carien van Mourik,Peter Walton,2013-10-01 Financial accounting reporting and regulation is a vast subject area of huge global importance with interest rising

significantly in the light of the ongoing global financial crisis The authors begin with a broad overview of the subject of accounting setting the stage for a discussion on the theoretical and practical issues and debates regarding financial reporting which are expanded on in the second part of the book This includes how to define the reporting entity recognition and measurement of the elements of financial statements fair values in financial reporting and the costs and benefits of disclosure The third part assesses the interest need and theories behind the accounting reporting and regulation industry while parts four and five look at the institutional social and economic aspects with issues such as accounting for environmental management and accounting regulation and financial reporting in Islamic countries both issues of ever increasing importance This authoritative Companion presents a broad overview of the state of these disciplines today and will provide a comprehensive reference source for students and academics involved in accounting regulation and reporting

**Globalisation of Accounting Standards** Jayne Maree Godfrey, Keryn Chalmers, 2007-01-01 In this book Jayne Godfrey and Keryn Chalmers explore the intricacies of the globalisation of accounting standards arguably one of the most significant business developments of the wider globalisation process during the past two decades They examine the key issues and implications of this harmonization of accounting standards from the perspectives of a diverse range of worldwide stakeholders Globalisation of Accounting Standards shows that globalisation approaches differ significantly because countries seek to maintain varying degrees of sovereignty over their regulations International differences in economic political legal religious and social characteristics also affect globalisation approaches and in turn influence national accounting standard setting agendas The book explores why countries relinquish their existing national accounting standard setting regimes to join the global movement It also seeks to resolve questions such as To what extent are national incentives altruistic economic political or social Who are the winners and losers in the process This authoritative book is thoroughly researched and expertly informed Written by both academics and regulators it tackles a critical and controversial issue in the globalisation movement As such it will be of great interest to a wide ranging audience including international national private and public sector standard setters economic regulators accounting academics and political economists and strategists

**Accounts for Solicitors 2018/2019** Lesley King, 2018-06-30 Accounts for Solicitors is a practical introduction to a subject that all practising solicitors need to understand



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