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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...

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