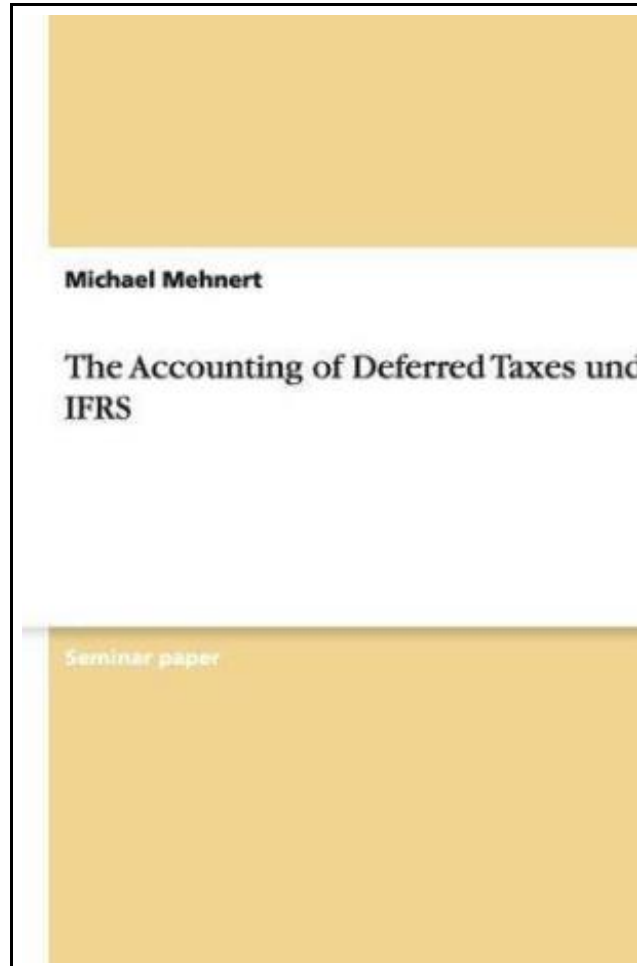


The Accounting of Deferred Taxes Under Ifrs



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THE ACCOUNTING OF DEFERRED TAXES UNDER IFRS



GRIN Verlag. Paperback. Book Condition: New. Paperback. 32 pages. Dimensions: 8.5in. x 5.5in. x 0.2in. Seminar paper from the year 2009 in the subject Business economics - Accounting and Taxes, grade: 1, 7, AKAD University of Applied Sciences Stuttgart, course: IFRS, language: English, abstract: 1 Introduction In a global economy there is a need for common accounting rules. It is simply important for an enterprise to know that national and international stock exchange rules require the application of internationally accepted accounting directives. So there are several good reasons for a trend towards internationalization. For an investor means internationalization usually accompanied by a standardization of accounting rules that he can compare financial statements quicker and easier. There are no longer time-consuming and expensive conversions of financial statements necessary. Internalization means also that the national differences in the determination of profit will disappear. Standardization would give the term profit substance and would allow the comparison of financial statements of different enterprises from several countries. In the European Union enterprises have a special responsibility since 2005. On the 12th of March 2002 the European Parliament endorsed the EC Commissions proposal that all EU listed companies must follow standards issued by the International Accounting Standards Board (IASB) in their consolidated financial statements starting no later than 2005. In this assignment I want to give a short overview about what the main principles of the International Financial Accounting Principles (IFRS) are all about and what differences to the German Statutory Accounting Rules (HGB) can be distinguished (chapter 2). Then I want to focus on the accounting of deferred taxes under IFRS (chapter 3). After a definition of deferral I want to explain the concepts and methods of deferral in this part. Finally I will have a closer look on deferred tax assets and deferred tax...



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