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accounting standards It is recognised though that uniformity and true compatibility of financial instruments cannot be achieved while accounting operates in individual national economic and legal environments A knowledge of national accounting standards and practice continues to be indispensable for the analysis of financial statements Transnational Accounting is a unique comparative study of accounting standards of fourteen major economic powers plus the regimes of the IASC and EU Each chapter is standardised for easy comparison and written by a recognised expert in his or her country The Editor The Late Dieter Ordelheide was Professor of Business Economics at the Johann Wolfgang Goethe Universit t Frankfurt am Main This groundbreaking work enables the reader to develop a thorough practical understanding of national accounting practices and be fully at home with financial statements in an international context Each volume includes a detailed reference matrix listing approximately 100 key accounting subjects and their treatment across all regulatory and accounting regimes

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