



DEAMS
Dipartimento di Scienze Economiche, Aziendali, Matematiche e Statistiche
"Bruno de Finetti"
Università degli studi di Trieste

AVVISO DI SEMINARIO

Lunedì 22 novembre 2021, ore 9
Aula 3B, Edificio H3 – Via Valerio 12/4

RELATORE

Dott. Harald Fuchs
Certified Public Accountant and Tax Advisor

TITOLO

"IFRS and their Implications for Corporate Management in Listed Companies"

ABSTRACT

The seminar aims to highlight the main implications of International Financial Reporting Standards (IFRS) for listed companies. Special consideration will be given to Austrian and German companies, highlighting the main differences between Austrian and German GAAP, as examples of *weak equity* (or creditor-oriented) accounting systems, compared to IFRS, widely regarded as a *strong equity* (or investor-oriented) accounting system.

After detailing the main characteristics of IFRS enforcement in Austria and Germany, the seminar will focus on the typical aims of accounting policies in listed companies, including earning smoothing, profit maximization, and tax management.

PROPONENTE

Prof. Michele Bertoni

Riunione di Microsoft Teams

Partecipa da computer o app per dispositivi mobili

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