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International Financial Reporting Standards (IFRS): overview of studies By John Dudovskiy. There have been several researches into the adoption and harmonization of IFRS in EU countries due to the nature and importance of the topic. Street and Shaughnessy (1998) mentioned about several differences between the international reporting standards and reporting standards of major Anglo-American ...

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ABSTRACT International Financial Reporting System (IFRS) convergence - effects on Indian banking System As Indian economy is gradually attuned to the global best practices, the country is slated to converge the Indian Generally Accepted Accounting Principles (GAAP) with International Financial Reporting Standards (IFRS) from 01.04.2011 The Banking and Insurance sectors are excluded from this ...

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