



# International Financial Reporting Standards

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<http://www.iasplus.com/en/standards>

# Basic differences between IFRS and GAAP.

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- Uniformity
- Classification
- Effect of tax accounting
- Inconsistent application of IFRS
- The absence of estimates
- The consolidated statements of related parties
- Publication of financial statements



# G 1. Fixed assets.

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- Composition
- Evaluation
- Fair value adjustments
- Depreciation
- Depreciation methods
- Features of the recognition of a disposal