Accounting Forum > Volume 29, 2005 - Issue 2

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Examining the differences between United States Generally Accepted Accounting Principles (U.S. GAAP) and International Accounting Standards (IAS): implications for the harmonization of accounting standards

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Pages 219-231 | Received 03 Jan 2004, Accepted 11 Nov 2004, Published online: 28 Feb 2019

66 Cite this article ▶ https://doi.org/10.1016/j.accfor.2004.11.002

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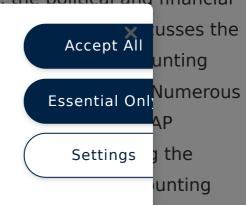
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