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Changing from German GAAP to IFRS or US GAAP: A Survey of German Companies

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Notes

1. The findings of the studies are heterogeneous with respect to different market segments and with respect to the differentiation between IFRS and US GAAP; tests about the achievement of both objectives and a statistical discrimination to link objectives and the reporting system chosen are not provided by these studies.
2. Nevertheless, if there had been a tendency towards one type of international GAAP this would introduce a bias into our analysis.
3. Note that the Neuer Markt was terminated in 2003 due to several financial fraud cases that strongly reduced the investors' trust in this segment. The remaining companies listed in the Neuer Markt were included into other capital-market segments.
4. In this context, Pellens ([2001](#), p. 89) mentions the IPO of Deutsche Telekom with a volume of about €10 billion in 1996 that could not be supplied by the capital market in Germany alone.
5. In 2000, 219 companies were listed in the Amtlicher Handel. Fifty-five of these companies used either IFRS or US GAAP, and 54 of them were included in the DAX100. The other
6. The companies that used the reporting system were
7. The size of the companies was measured by the turnover or the market capitalization. The composition of the sample was determined by the number of companies in the market.
8. The companies were selected from the DAX100 - the higher turnover companies.
9. The Mann-Whitney U-test was used to test the independence of the reporting system and the value share of the companies. (Pellens, [2000](#), p. 172).
10. The companies were selected from the DAX100 - the higher turnover companies. (Pellens, [2000](#), p. 182).



11. The number of companies in the analysis from here on is reduced by 11 as these had not yet adopted a different system at the cut-off time of the survey.
12. This study carried out between November 1996 and February 1997 was answered by 56 companies from a sample of the 200 biggest companies (size criterion: amount of turnover). Multiple answers were possible.
13. Only 79 questionnaires of the survey could be analysed with respect to this research question.
14. The requirement for the test is the existence of at least 25 cases in each dependent variable. The condition is met using 40 observations of IFRS users and 39 observations of US GAAP users. Segmentation between DAX100 and Neuer Markt therefore is not possible. The Durbin-Watson statistic and the multicollinearity test deny the existence of autocorrelation and multicollinearity. For more details on logistic regressions see Krafft ([1997](#), p. 265).

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