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An Analysis of the Differences between IFRS and Polish Accounting Regulations: Evidence from the Financial Statements of Listed Entities on the Warsaw Stock Exchange for the Calendar Years Ending 2001, 2003 and 2004

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Abstract

An analysis of the differences between IFRS and Polish accounting regulations (S) reported by the p in the Warsaw Stock Exchange for the calendar years ending 2001, 2003 and 2004. The accounting regulations were understated by an average of 55%. The main reasons for the differences were

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that Polish accounting regulations do not allow regular revaluations of tangible fixed assets, require different accounting treatments of positive and negative goodwill on consolidation and allow in certain circumstances the exclusion of subsidiaries from full consolidation.

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