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Volume 4, 2007 - Issue 1

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Original Articles

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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Pages 79-107 | Published online: 13 Aug 2007

Cite this article <https://doi.org/10.1080/17449480701343060>

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Abstract

An analysis of accounting regulations by the Polish Accounting Standards Board (PASP) in the Warsaw Stock Exchange (WSE) revealed that the accounting regulations book value was understated by an average of between 6 and 9% while post tax earnings for 2004

been Polish (S) reported the 2004 accounting valents. The regulations

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were understated by an average of 35%. The main reasons for the differences were 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.

Acknowledgements

The authors gratefully acknowledge the generous financial support of the Certified Accountants Educational Trust of the Association of Chartered Certified Accountants. The authors also wish to thank the two anonymous reviewers for their helpful comments on earlier versions of the paper.

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