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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

Danuta Krzywda

& Marek Schroeder

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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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