



Deferred taxes in IAS 12

By Nadin Schäfer

Grin Verlag Sep 2007, 2007. Taschenbuch. Book Condition: Neu. 210x148x3 mm. This item is printed on demand - Print on Demand Titel. - Seminar paper from the year 2005 in the subject Business economics - Accounting and Taxes, printed single-sided, grade: 1,0, University of Applied Sciences Eberswalde, 10 entries in the bibliography, language: English, abstract: By writing this report I would like to introduce the reader into the topic of deferred taxes by using the International Accounting Standard 12. Therefore I would like to introduce you into the topic deferred taxes by giving you the theoretical basic concept of deferred taxes. The theoretical basic concept of deferred taxes should give you the idea and a definition of deferred taxes. Afterwards I would like to present the different causes for creating deferred taxes. The causes for creating deferred taxes will be emphasized by give examples. For a better understanding I would like to explain in the following the steps the methods of determination. You have to know that the IAS determines the deferred taxes by using the temporary concept. Because I would like to underline the differences I will present in short form the timing concept too. The temporary concept includes...



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