



Accounting and Tax Treatment of the Fixed Assets

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Condition: New. Publisher/Verlag: LAP Lambert Academic Publishing | The present book proposes the analysis of the accounting and tax treatment foreseen by the accounting regulations, according to the European directives, and to the procedures of evaluation and re-evaluation of the tangible assets. The re-evaluation of the assets is a solution to reduce the effects of inflation in terms of accounting information, but it has significant accounting and tax implications in Romania. All these refer to the recognition or the re-evaluation of depreciable fixed assets for tax purposes with implications on profit tax and building tax. The evaluation and re-evaluation of the property elements is an important problem both for the accounting and for the tax and implicitly regarding their role in the enterprise management and also in terms of the accuracy of the information obtained through the annual financial statements. The International Accounting Standards are without a doubt the result of the globalization process. Demonstrating this affirmation is based on the role of the globalization in the contemporary society and the role of accounting should be carefully reconsidered in the light of the international accounting harmonization. | Format: Paperback | Language/Sprache: english | 181 gr | 220x150x6 mm | 124 pp.



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