

**IAS 32 UND IFRS 7 IM VERGLEICH (GERMAN
EDITION)**

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German Commercial Code (Deutsches Handelsgesetzbuch, Öffnet externen Link in neuem Fenster HGB); Austrian IFRS) – IAS 39, IAS 32, IFRS 7 and IFRS 9.

Keywords: verbal probability expressions (VPE); IAS/IFRS; culture; auditors; comparability; Portugal. 1. INTRODUCTION . IAS 32; IAS 39; IAS 40; IAS 41; IFRS 4; IFRS 5; IFRS 7. Remote .. 13 Analyzing VPE in a German-language version.

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