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Agric. Econ. – Czech

**Svoboda P.:
Balancing of the
chosen intangible
fixed assets according
to the Czech
accounting legislation,
German accounting
systems and
international
accounting standards**

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The paper deals with the comparison of intangible fixed assets, especially in the area of determination, evaluation as at the date of the accounting transaction, closing date and possibilities of depreciation according to the Czech accounting legislation, the selected German accounting systems and the international accounting standards IAS/IFRS and US GAAP. An analysis of the selected Czech firms with a varied structure of intangible fixed assets was also performed. The analysis proved that, in spite of the running IAS/IFRS and US GAAP convergence process, there are significant differences in this area, which limit the comparability of financial statements of accounting units. This paper is not concerned in detail with the preference limits and permits for greenhouse gases and intangible assets in acquisition.

Keywords:

intangible fixed assets, IAS/IFRS, US GAAP, German accounting systems, goodwill

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