

## Development-Guideline of eBusiness considering international accounting and taxation aspects



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***(Prof. Maya Hand)***

## DEVELOPMENT-GUIDELINE OF EBUSINESS CONSIDERING INTERNATIONAL ACCOUNTING AND TAXATION ASPECTS



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GRIN Verlag Jul 2007, 2007. Taschenbuch. Book Condition: Neu. 211x146x7 mm. This item is printed on demand - Print on Demand Neuware - Seminar paper from the year 2001 in the subject Business economics - Accounting and Taxes, printed single-sided, grade: Satisfactory, University of Cologne, 8 entries in the bibliography, language: English, abstract: The volatile electronic business is characterized by a seamless, borderless, and timeless marketplace. In this connection the internet is accelerating a number of trends that are laying the foundation for a new global economy, in which production and consumption become more mobile, dynamic, intangible, and multinational. The shift from a manufacturing-based economy to a service-based economy, working with etools and the dominance of information technology industry, knowledge man-agement and intangibles in ebusinesses will influence a revision of the current tradi-tional national-specific principles of accounting and taxation considering worldwide trade and commerce ( death of distance ). The consequence of that globalization effects will be a challenge to the philosophy of traditional accounting and taxation and promote an acceleration of global harmoniza-tion of the principles of accounting and taxation. The new business development and creation of innovative business planes in ebusi-nesses have to consider those certain properties and facilities of eManagement of resources in accounting and taxation. The guideline will give some practical approaches and issues for planning ebusi-nesses considering the essential rules, directives, regulations and principles of ac-counting and taxation ( state of the art ). Purpose of the project is to search in relevant German, U.S. and other references for relevant material about accounting and taxation of ebusinesses, summarize and structure the essentials to a practical guide for developing and planning ebusinesses. Based on the relevant accounting principles for ebusinesses in German commercial law (HGB), International Accounting Standards (IAS) and US-General Accepted Ac-counting Principles (US-GAAP), sales...



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