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Date: July 2022

Pages: 10

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Abstracts

It is main responsibility of the management of the company to present all data and information in monetary reports as these are effectively utilized by the stakeholders and investors to make decision. Various stakeholders such as managers use these financial statements to make managerial decision, while investors use these reports to make investment and financing decisions. Various companies of diverse nations are required to comply with the specific standards as issued by respective authority of the nation. In some nations, Generally Accepted Accounting principles are used, while in some nations the International Financial Reporting Standards are used to make reports (Diaconu, 2007).

In this report, it will be analyzed whether the harmonized accounting standards can be applied in nations or nations. The summary regarding various advantages and disadvantages of accounting standards harmonization will be discussed in detail. My opinion regarding the application of harmonized accounting standards will be demonstrated in detail. Numerous examples of real world examples will be discussed. It will be concluded that which are beneficiaries of the harmonization of accounting standards and how the problems of real world companies can be solved by implemented the harmonized accounting standards. Overall, the advantages or disadvantages and my personal opinion regarding harmonization of accounting standards will be summarized in this report. (continued...) wordcount of report: 3000 words

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