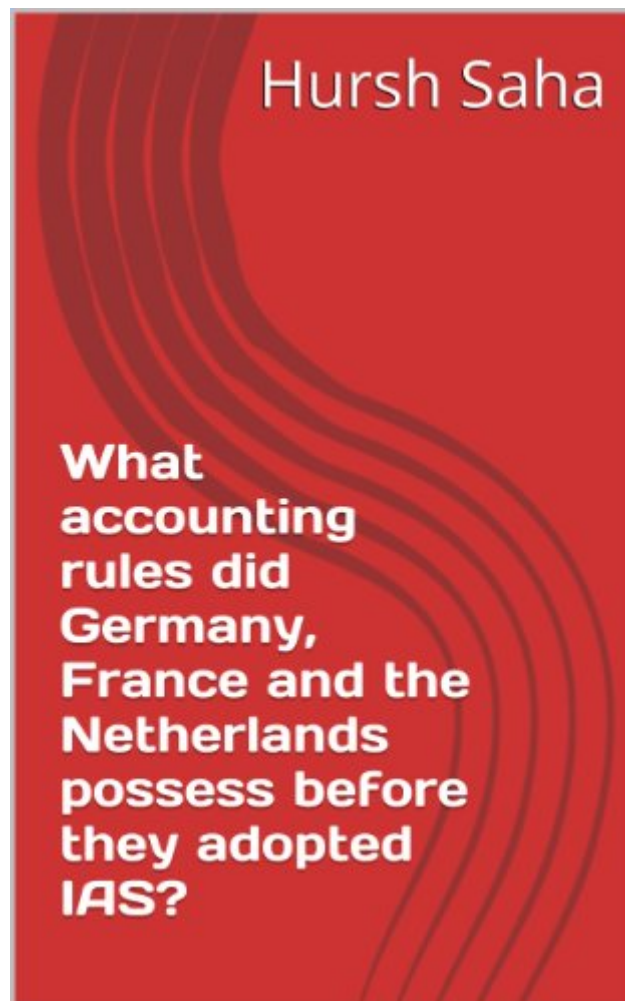


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What Accounting Rules Did Germany, France And The Netherlands Possess Before They Adopted IAS? (Germany, France And The Netherlands And Their Adoption Of International Accounting Standards Book 2)





Synopsis

Accounting Honours University Essay

In 2000 the European Union decided that all EU listed companies would have to prepare their consolidated reports in accordance with the international accounting standards (IAS) of the International Accounting Standards Committee by 2005. In general, member states can govern themselves but the EU has the power to influence their self-governance. In 2000, after the EU decision, the accounting regulators of each member state were free to decide when they wanted to adopt IAS for their nation's listed company consolidated reports, provided it was done by 2005. German, French and Dutch accounting regulators decided to adopt IAS for their nations' listed company consolidated reports before the 2005 deadline (the Germans and French in 1998 and the Dutch in 2001). The purpose of this paper is to examine what Germany, France and the Netherlands possessed, in the way of accounting rules and regulations for their listed companies, before the decisions of their accounting regulators to adopt IAS for the consolidated reports of their listed companies. The motivation behind this purpose comes from the recent book entitled: *International Accounting* by Choi, F.D.S. & Meek, G.K. (2005). The book details the history behind the current accounting rules and regulations for the listed companies of the above three European nations. This paper aims to expand on the claims made in the book by Choi & Meek. The basic material from Choi & Meek is detailed in the paper, in a summarised form, and is added to with that from other academic sources. This paper also aims to contribute analysis to the material contained in it by presenting a comparison of the accounting rules and regulations in Germany, France and the Netherlands before their accounting regulators adopted IAS for their listed company consolidated reports. This paper will be based on secondary sources of information such as academic articles, research papers, accounting books and online journals. Therefore, this paper is a literature review on the subject area. In terms of structure, the paper first presents an overview of the accounting environment for listed companies in Europe from the end of World War II to the 1990s when they came under the influence of the International Accounting Standards Committee (IASC) to adopt IAS. The IASC influenced them to adopt IAS in order to participate in the IASC's goal of international accounting standard harmonisation (discussed below). Secondly, a brief history is provided of the accounting rules and regulations in Germany, France and the Netherlands from the early 1970s to the late 1990s, which was roughly the time when their accounting regulators decided to adopt IAS for their listed company consolidated reports. This section is structured thematically and within each theme, by country. At the beginning of the section is a brief overview of the accounting regulatory environments in the three European countries from after World War II to 1970. Thirdly, there is a

comparison of the similarities and differences between the accounting rules and regulations of these three countries during this historical period (as mentioned above). Lastly, a conclusion is presented.

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