

Balance sheet

GAAP

VS

IFRS

- The balance sheet is arranged in the order of current assets, non-current assets, current liabilities, non-current liabilities, and owner's equity
- GAAP allows the use of FIFO, LIFO and weighted inventory method for inventory valuation
- GAAP prohibits inventory write down reversal

- The balance sheet is arranged in the order of non-current assets, current assets, owners' equity, non-current liabilities, and current liabilities
- IFRS allows only the use of FIFO and weighted average methods and doesn't permit the use of LIFO
- IFRS permits inventory write-down reversal if specified conditions are met.

Differences Between Ifrs And German Gaap

S Nieto



Differences Between Ifrs And German Gaap:

Differences Between Ifrs And German Gaap Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has been apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Differences Between Ifrs And German Gaap**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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