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| Autore                   | LAUZZA, Nunzia Barbara  |
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| Sommario                 | The research work tries to analyse the historical connections between accounting and taxation in the International context after the adoption of IAS/IFRS. Nowadays one of the most relevant purposes is to achieve the accounting harmonization through IFRS, but although every European countries works for this aim hardly, it's possible to consider some variables that could influence this process, like tax. One of the main purposes of this work is to observe the law evolution and changes both in accounting and in tax system of three of the most relevant European countries: Italy, Germany and United Kingdom. The specific aims of this work are: to verify, through a deep literature review, what kind of relationship had these two systems in the last thirty years; which kind of specific connection/disconnections there are into the accounting and tax rules and practices; in which way tax variable faced the IFRS adoption; and last, what possible influences tax rules could have into the financial statements under IAS/IFRS. |
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