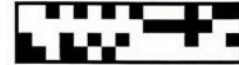




TENTAMEN / EXAMINATION



8164617

Fylls i av **student** / To be completed by the **student**

Skriv anonymiseringskoden på samtliga svarsblad / Write your anonymity code on each sheet		Anonymiseringskod / Anonymity code	
		F E A D 1 1	0 0 1 0 - Y G H
Provbenämning / Exam name			Oanmäld
International Financial Accounting			
Kurskod / Course code	Provkod / Exam code	Tentamensdatum / Examination date	
F E A D 1 1	1 0 0 2	2 0 1 9 - 0 3 - 2 5	
Jag har tagit del av regler som gäller i tentamenssalen / I have read the current exam hall rules		Antal inlämnade blad / Number of sheets	
<input checked="" type="checkbox"/> Ja / Yes		1 3 ✓	

Fylls i av **skrivvakt** / To be completed by the **invigilator**

Kontroll av legitimation / Identification checked	<input checked="" type="checkbox"/> Ja / Yes	Härmed intygas att ovanstående kontroller utförts / This is to certify that the above mentioned checks have been carried out
Kontroll av inlämnade blad / Answer sheets checked	<input checked="" type="checkbox"/> Ja / Yes	
Inlämningstid / Time of submission	1 7 : 2 8	Tydlig sign. / Signature BDO

Fylls i av **lärare** / To be completed by the **examiner**

Bedömning av uppgifter / Questions attempted										
1	2	3	4	5	6	7	8	9	10	~
11	12	13	14	15	16	17	18	19	20	~
21	22	23	24	25	26	27	28	29	30	~
Totalt antal poäng / Total points					Examin. lärare / Kursansvarig signatur / Signature of the examiner					
Betyg / Grade					Namnförtydligande / Clarification of the signature					

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Försättsbladet ska alltid lämnas in även om ingen uppgift behandlats /
Examination should always be submitted even if no questions are answered



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FEAD11-0010-YGH

Löpande sidnr
Consecutive no:

1

Uppgift nr /
Question no:

Poäng / Points
awarded:

Lärarens
anteckning
Examiner's remarks:

Answer

Course: FEAD11 international Financial Accounting

Question 1-3

35

Skriv ej i detta område
Leave this area blank



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Fead11-0010-YGH

Löpande sidnr
Consecutive no:

2

Uppgift nr /
Question no:

1

Poäng / Points
awarded:

Lärens
anteckning
Examiner's remarks:

Skriv ej i detta område
Leave this area blank

There are a lot of obstacles within the accounting practise that makes the harmonization between countries. It is important to be aware of these obstacles / differences in order to achieve a harmonization. These are:

Culture: The culture within a country contains different believes, values and norms. These can differ a lot between countries and this can explain why the accounting practice look different between countries.

Legal systems: Different countries have different legal systems. Some are using common law, which is more principlebased and the law comes from the judgement of certain cases. Other countries uses the codified law system which is rulebased and the laws have been created on the regulators believes how something should be. Because of these two different law systems it is harder to achieve an harmonization/ convergence within the accounting practice

Providers of finance: It is differences in how the companies gets founded. Some are founded by investors and they want to know how much they can earn from a certain investment. Therefore, they probably want the companies to use fair value as a valuation method.



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3

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Other companies is founded by creditors.
 The creditors want to assess the risk of loaning out money to the company. They will of course know that they can get their money back at some point. Therefore, they probably want the companies to use historical cost because it is a more reliable and stable valuation method

Uppgift nr /
Question no:

1

Poäng / Points
awarded:

12

Lärarens
anteckning
Examiner's remarks:

Tax systems: Different countries have different tax systems

As you can see, there are a lot of differences and obstacles in order to achieve a harmonization within the accounting practice. Some even argue that harmonization is not the way to go because it is so many differences.

