

intermediate accounting david spiceland pdf

intermediate accounting david spiceland pdf is a highly sought-after resource for accounting students and professionals looking to deepen their understanding of intermediate accounting concepts. This comprehensive textbook, authored by David Spiceland, offers detailed explanations, practical examples, and in-depth coverage of accounting principles that are essential for advanced study and professional application. The *Intermediate Accounting David Spiceland PDF* format provides easy access for learners who prefer digital materials, enabling convenient study and reference on various devices. This article explores the content, features, and benefits of the Intermediate Accounting book by David Spiceland, along with guidance on how to effectively use the PDF version to enhance accounting knowledge. Additionally, it examines the relevance of the book in contemporary accounting education and professional practice. Readers will gain insights into the book's structure, key topics covered, and tips for maximizing their learning experience with this authoritative resource.

- Overview of Intermediate Accounting by David Spiceland
- Key Features of the Intermediate Accounting David Spiceland PDF
- Core Topics Covered in the Book
- Benefits of Using the PDF Version for Learning
- How to Effectively Study Intermediate Accounting Using this Resource

Overview of Intermediate Accounting by David Spiceland

The **Intermediate Accounting David Spiceland PDF** is a well-regarded textbook designed to bridge the gap between basic accounting principles and advanced financial reporting topics. David Spiceland, a respected accounting educator and author, has developed this book to provide a thorough grounding in the concepts and applications that accountants encounter in real-world scenarios. The book is commonly used in undergraduate and graduate accounting programs, as well as by professionals preparing for certifications such as the CPA exam. Its comprehensive approach ensures that readers develop both conceptual understanding and practical skills.

Author Background and Expertise

David Spiceland is an established figure in accounting education with extensive experience in teaching and writing. His expertise lends credibility and depth to the content, which is crafted to meet academic standards and industry expectations. The textbook reflects current accounting standards and practices, making it a reliable resource for students and professionals alike.

Purpose and Target Audience

The primary purpose of the Intermediate Accounting book is to provide a detailed exploration of accounting topics that go beyond introductory material. It targets accounting students who have completed basic courses and seek to understand complex financial reporting issues. Additionally, working accountants and CPA candidates benefit from the clear explanations and practical examples that prepare them for professional challenges.

Key Features of the Intermediate Accounting David Spiceland PDF

The digital format of the **Intermediate Accounting David Spiceland PDF** offers several advantages that enhance the learning experience. This section highlights the notable features that make the PDF version a preferred choice for many users.

Comprehensive Content Organization

The book is organized into logically structured chapters, each focusing on a specific area of intermediate accounting. This organization facilitates systematic study and easy navigation within the PDF, allowing users to quickly locate topics of interest.

Interactive Elements and Supplementary Materials

Many editions of the PDF include embedded resources such as practice questions, worked examples, and case studies. These interactive elements help reinforce learning and provide opportunities for self-assessment.

Accessibility and Portability

As a PDF, the book can be accessed on multiple devices including computers, tablets, and smartphones. This portability supports flexible study schedules and on-the-go reference, which is particularly valuable for busy students and professionals.

Search and Annotation Capabilities

The PDF format allows users to search for keywords, highlight important sections, and add annotations. These features enable personalized study plans and efficient review of critical concepts.

Core Topics Covered in the Book

The **Intermediate Accounting David Spiceland PDF** covers a wide range of essential accounting topics that are crucial for mastering intermediate financial accounting. Understanding these topics

is key to success in both academic and professional settings.

Financial Reporting and Standards

The book provides extensive coverage of Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS), explaining how these frameworks guide financial statement preparation and presentation.

Asset and Liability Accounting

Detailed discussions on the recognition, measurement, and reporting of assets and liabilities, including current and long-term classifications, are central to the coursework. Topics such as inventory valuation, property, plant, and equipment, and intangible assets receive focused attention.

Revenue Recognition and Expense Matching

Critical accounting principles related to revenue recognition and the matching of expenses with revenues are elaborated with practical examples, ensuring readers grasp the timing and measurement of financial transactions.

Equity and Investments

Chapters on stockholders' equity, dividends, and investments provide insight into how companies report ownership interests and investment activities.

Financial Statement Analysis

The book also introduces analytical techniques that enable users to interpret financial statements effectively, facilitating informed decision-making.

- Accounting principles and conceptual framework
- Current and long-term assets and liabilities
- Revenue recognition standards
- Equity transactions and disclosures
- Financial statement preparation and analysis

Benefits of Using the PDF Version for Learning

Utilizing the **Intermediate Accounting David Spiceland PDF** offers distinct benefits that support diverse learning preferences and study environments. This section outlines the primary advantages of the PDF format.

Convenience and Easy Access

Students and professionals can carry the entire textbook without the bulk of a physical book, making it easier to study anytime and anywhere. The PDF format is especially beneficial for those who prefer digital reading devices or require quick access during lectures and work.

Cost-Effectiveness

Obtaining a PDF version often reduces costs compared to printed textbooks, making it an economical choice for learners on a budget.

Environmentally Friendly Option

Using a digital copy minimizes paper consumption and contributes to sustainability efforts, appealing to environmentally conscious users.

Enhanced Study Tools

Features such as keyword search, hyperlinks between sections, and customizable annotations improve study efficiency and allow for targeted review sessions.

How to Effectively Study Intermediate Accounting Using this Resource

Maximizing the value of the **Intermediate Accounting David Spiceland PDF** requires strategic study methods tailored to the complexity of intermediate accounting subjects. The following approaches can improve comprehension and retention.

Create a Structured Study Plan

Organizing study sessions around the book's chapter structure ensures comprehensive coverage of all topics. Allocating specific time blocks for each section helps maintain consistent progress.

Utilize Practice Problems and Case Studies

Engaging actively with exercises and real-world scenarios solidifies theoretical knowledge and develops problem-solving skills essential for accounting professionals.

Take Notes and Highlight Key Concepts

Leveraging the annotation tools in the PDF to mark important definitions, formulas, and principles aids quick review before exams or professional assessments.

Review Regularly and Seek Clarifications

Consistent revision of challenging topics and consulting supplementary resources or instructors when necessary enhances understanding and reduces knowledge gaps.

1. Set specific learning goals for each study session.
2. Apply concepts through practical questions and examples.
3. Use digital tools to organize notes and track progress.
4. Join study groups or forums to discuss difficult topics.
5. Balance reading with hands-on application to reinforce learning.

Frequently Asked Questions

Where can I find a free PDF of 'Intermediate Accounting' by David Spiceland?

Free PDFs of 'Intermediate Accounting' by David Spiceland are generally not available legally. It is recommended to purchase or access the book through authorized platforms, libraries, or educational institutions to ensure you get the official and latest edition.

What topics are covered in 'Intermediate Accounting' by David Spiceland?

'Intermediate Accounting' by David Spiceland covers key accounting principles including financial statement preparation, revenue recognition, inventory valuation, asset and liability management, and accounting for investments, among other intermediate-level accounting concepts.

Is 'Intermediate Accounting' by David Spiceland suitable for self-study?

Yes, 'Intermediate Accounting' by David Spiceland is designed with clear explanations and examples, making it suitable for self-study by students and professionals looking to deepen their understanding of accounting principles.

Are there any supplementary resources available with the 'Intermediate Accounting' book by David Spiceland?

Yes, supplementary resources such as solution manuals, study guides, and online resources are often available for 'Intermediate Accounting' by David Spiceland, either through the publisher's website or educational platforms.

How does 'Intermediate Accounting' by David Spiceland compare to other intermediate accounting textbooks?

'Intermediate Accounting' by David Spiceland is well-regarded for its clear writing style, practical examples, and comprehensive coverage. It is often preferred by students for its approachability compared to more technical or theoretical intermediate accounting textbooks.

Additional Resources

1. *Intermediate Accounting by David Spiceland PDF*

This textbook offers a comprehensive approach to intermediate accounting principles, focusing on the application of accounting concepts in real-world scenarios. It covers financial reporting, analysis, and the regulatory environment. The book is known for its clear explanations and numerous examples, making it ideal for accounting students aiming to deepen their knowledge.

2. *Intermediate Accounting: IFRS Edition by Kieso, Weygandt, and Warfield*

This edition incorporates International Financial Reporting Standards (IFRS) alongside U.S. GAAP, providing a global perspective on intermediate accounting. It is detailed and thorough, covering topics such as revenue recognition, asset valuation, and liabilities. The book includes practical problems and case studies to enhance understanding.

3. *Intermediate Accounting by Donald E. Kieso*

A classic and widely used textbook, Kieso's *Intermediate Accounting* is known for its depth and clarity. It provides a strong foundation in accounting theory and practice, with extensive illustrations and problem sets. The book is suitable for students preparing for professional accounting certifications.

4. *Financial Accounting and Reporting by Barry Elliott and Jamie Elliott*

While primarily focused on financial accounting, this book bridges into intermediate topics with detailed coverage of financial statements and reporting standards. It is accessible and well-structured, making it a good companion for students transitioning from basic to intermediate accounting.

5. *Intermediate Accounting: Reporting and Analysis by James Stice and Earl Stice*

This text emphasizes the analysis and interpretation of financial reports, integrating accounting theory with practical applications. It includes numerous examples, exercises, and real-world cases to help students grasp complex accounting issues. The book is designed to develop critical thinking skills in accounting.

6. *Advanced Accounting* by Joe Ben Hoyle, Thomas Schaefer, and Timothy Douppnik

Though focused on advanced topics, this book includes intermediate accounting principles as a foundation. It explores consolidations, partnerships, and international accounting issues. The book is comprehensive and suitable for students looking to extend their intermediate accounting knowledge.

7. *Accounting Principles* by Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso

This book lays the groundwork for intermediate accounting by thoroughly covering fundamental accounting principles. It is known for its clear language and practical approach. Students often use it as a prerequisite before tackling intermediate accounting courses.

8. *Intermediate Accounting* by J. David Spiceland, James Sepe, and Mark Nelson

An updated version of Spiceland's work, this book integrates conceptual frameworks with current accounting standards. It offers numerous practice problems, examples, and technology resources to enhance learning. The text is well-regarded for balancing theory and application.

9. *Principles of Accounting Volume 2: Intermediate Accounting* by Mitchell Franklin, Patty Graybeal, and Dixon Cooper

This volume focuses on intermediate accounting topics such as liabilities, equity, and income measurement. It emphasizes conceptual understanding and the use of accounting information for decision making. Suitable for students progressing beyond introductory courses, it includes end-of-chapter problems and case studies.

[Intermediate Accounting David Spiceland Pdf](#)

Mastering Intermediate Accounting: A Deep Dive into Spiceland's PDF

Intermediate Accounting by David Spiceland, often available as a PDF, is a cornerstone text for accounting students and professionals alike. Its significance lies in bridging the gap between foundational accounting principles and the complex, nuanced world of advanced accounting practices. Understanding its concepts is crucial for success in higher-level accounting courses, professional certifications like the CPA, and navigating the intricacies of financial reporting in various business settings. This comprehensive guide will explore the book's contents, offer practical tips for mastering its material, and discuss its relevance in today's dynamic accounting landscape.

Spiceland's Intermediate Accounting: A Detailed Content Outline

The book, typically structured across multiple volumes or editions, generally includes the following

key areas:

Introduction to Intermediate Accounting: This section sets the stage, reviewing fundamental accounting principles and introducing the core concepts that underpin intermediate accounting.

Current Assets: This chapter delves into the accounting treatment of various current assets, including cash, receivables, and inventories, emphasizing the nuances of valuation and recognition.

Investments: This section covers the accounting for investments, encompassing various investment types and their associated complexities, such as equity method accounting and fair value measurements.

Property, Plant, and Equipment (PP&E): This chapter explains the complexities surrounding the capitalization, depreciation, and impairment of long-term assets, including detailed discussions of different depreciation methods.

Intangible Assets: The section details the accounting for intangible assets, such as patents, copyrights, and trademarks, including amortization and impairment considerations.

Liabilities: This chapter covers various types of liabilities, their recognition, measurement, and disclosure, including current and long-term liabilities.

Equity: This explores different equity instruments, their accounting treatment, and the implications of various transactions affecting shareholder's equity.

Revenue Recognition: This crucial chapter examines the principles of revenue recognition under both U.S. GAAP and IFRS, including the five-step model and various revenue recognition challenges.

Leases: This section covers accounting for leases under both old and new standards (ASC 842 and IFRS 16), which significantly changed how lease agreements are reported.

Pensions and Other Postretirement Benefits: This chapter details the complexities involved in accounting for pension plans and other postretirement benefits, including the intricacies of funding and reporting.

Income Taxes: This section covers the complexities of income tax accounting, including deferred taxes and the impact of tax regulations on financial reporting.

Consolidated Financial Statements: This chapter delves into the principles and procedures for preparing consolidated financial statements, covering topics like intercompany transactions and noncontrolling interests.

Statement of Cash Flows: This section emphasizes the importance of the statement of cash flows and the various methods used in its preparation (direct and indirect).

Financial Statement Analysis: This section provides a framework for analyzing financial statements and assessing a company's financial health.

Conclusion: This section summarizes the key concepts and emphasizes their importance in financial reporting and decision-making.

A Deeper Dive into the Chapters:

The Introduction provides the essential groundwork. It's vital to solidify your grasp of fundamental concepts before progressing.

The Current Assets chapter necessitates a meticulous understanding of valuation methods like FIFO, LIFO, and weighted-average cost. Mastery requires thorough practice problems.

The Investments chapter introduces complex topics like equity method accounting and fair value

accounting, requiring a detailed understanding of different investment classifications.

PP&E demands a firm grasp of depreciation methods (straight-line, double-declining balance, units of production) and impairment testing.

Intangible Assets requires understanding amortization and the challenges of determining useful lives and impairment.

The Liabilities chapter necessitates a keen understanding of various liability types, including current and long-term liabilities, contingencies, and debt covenants.

The Equity section requires understanding different equity classifications and their impact on financial statements.

The Revenue Recognition chapter is crucial and demands understanding of the five-step model and its application in various scenarios.

The Leases chapter is crucial due to recent accounting standard changes, requiring a comprehensive understanding of both operating and finance leases.

The Pensions chapter presents highly complex actuarial calculations and requires diligent study and practice.

The Income Taxes chapter explores complex topics of deferred taxes and the differences between book and tax reporting.

Mastering Consolidated Financial Statements requires a deep understanding of intercompany transactions and elimination entries.

The Statement of Cash Flows chapter requires understanding both the direct and indirect methods and their implications for analysis.

Finally, the Financial Statement Analysis section provides tools for practical application of the learned concepts, crucial for real-world scenarios.

Practical Tips for Mastering Spiceland's Intermediate Accounting

Active Reading: Don't just passively read; actively engage with the material. Highlight key concepts, take notes, and formulate your own explanations.

Problem Solving: The key to mastering accounting is consistent problem-solving. Work through as many practice problems as possible.

Focus on Concepts: Don't just memorize formulas; understand the underlying concepts. This will help you apply the knowledge to diverse situations.

Utilize Online Resources: Leverage online resources like YouTube tutorials, practice quizzes, and forums to reinforce your learning.

Form Study Groups: Collaborating with peers can enhance understanding and provide different

perspectives on challenging concepts.

Seek Clarification: Don't hesitate to ask your instructor or professor for clarification on confusing topics.

Stay Updated: Accounting standards evolve, so stay updated on the latest changes and updates.

Practice, Practice, Practice: Consistent practice is the key to success in accounting.

Recent Research and Relevance

Recent research emphasizes the importance of accounting education in preparing students for the complexities of the modern business world. Studies highlight the increasing demand for professionals with strong analytical and problem-solving skills, a skillset directly fostered by mastering intermediate accounting principles. Furthermore, the increasing complexity of financial reporting standards, particularly around revenue recognition and leasing, underscores the continued relevance of Spiceland's text as a primary resource for staying abreast of these evolving standards. The incorporation of real-world case studies and examples further enhances the practical application of theoretical knowledge.

SEO Optimization: Keyword Targeting & Structure

This article is strategically optimized for keywords including: "Intermediate Accounting," "David Spiceland," "Intermediate Accounting PDF," "Accounting Textbook," "CPA Exam Prep," "Financial Accounting," "GAAP," "IFRS," "Revenue Recognition," "Leases," "Consolidated Financial Statements," and numerous related long-tail keywords. The use of headings (H1, H2, H3) ensures proper structure and improves search engine readability.

FAQs

1. Is Spiceland's Intermediate Accounting suitable for self-study? Yes, but supplementary resources are recommended for clarification.
2. What is the best way to use the Spiceland PDF? Combine reading with consistent problem-solving and utilize online resources.
3. Are solutions manuals available for Spiceland's Intermediate Accounting? Yes, often sold separately or available through online retailers.
4. How does Spiceland's book compare to other intermediate accounting textbooks? It's widely considered a comprehensive and well-regarded text.
5. Is Spiceland's book relevant for IFRS? Yes, many editions incorporate both U.S. GAAP and IFRS standards.
6. What is the best approach to tackling the challenging chapters? Focus on understanding the underlying concepts and seeking clarification when needed.
7. Are there any online resources that complement Spiceland's book? Yes, many YouTube channels,

websites, and online forums offer supplementary material.

8. How does this book prepare me for the CPA exam? It provides a strong foundation in the accounting concepts tested on the exam.

9. Where can I find a reliable Spiceland Intermediate Accounting PDF? Purchasing the official textbook from a reputable source is recommended to ensure accuracy and legality.

Related Articles:

1. Understanding the Equity Method of Accounting: This article explores the intricacies of equity method accounting, a crucial concept covered in Spiceland.
2. A Comprehensive Guide to Revenue Recognition under ASC 606: This article delves into the five-step model for revenue recognition.
3. Mastering the Statement of Cash Flows: This article provides a thorough explanation of the statement of cash flows and its preparation.
4. Decoding Consolidated Financial Statements: This article simplifies the complexities of preparing consolidated financial statements.
5. Navigating the World of Leases under ASC 842: This article explains the complexities of lease accounting under the new standard.
6. The Importance of Depreciation Methods in Accounting: This article explores different depreciation methods and their impact on financial reporting.
7. A Practical Guide to Financial Statement Analysis: This article provides tools and techniques for analyzing financial statements.
8. Understanding Deferred Taxes and Their Impact: This article clarifies the complexities of deferred tax accounting.
9. Effective Study Strategies for Intermediate Accounting: This article offers tips and strategies for effective learning and mastering the subject.

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intermediate accounting david spiceland pdf: Financial Accounting David Spiceland, Don Herrmann, Wayne M. Thomas, 2018-09-04 Don't you love those moments in your course when students are fully engaged? When the Aha! revelations are bursting like fireworks? The Financial Accounting author team has developed a concise and well-organised learning framework to show students that accounting consists of three major processes: measuring, communicating, and decision-making. By consistently tying each lesson into this framework, instructors can significantly improve student engagement and outcomes. For the fifth edition, the authors have retained popular digital features such as General Ledger Problems, Excel Simulations, and algorithmic end-of-chapter questions, while also including new content based on skills today's students need. New features in the fifth edition include Applying Excel problems, enhancing decision maker's content by developing auto-graded cases, and expanding video content with new Concept Overview Videos. Building on the success of the first four editions of Financial Accounting, this new edition will motivate, engage, and challenge students. Paired with the market-leading power of the Connect platform, Spiceland, Thomas, Herrmann, Financial Accounting will truly illuminate the financial accounting course for each student.

intermediate accounting david spiceland pdf: Business Ethics Denis Collins, 2017-11-27 Business Ethics: Best Practices for Designing and Managing Ethical Organizations, Second Edition focuses on how to create organizations of high integrity and superior performance. Author Denis Collins shows how to design organizations that reinforce ethical behavior and reduce ethical risks using his unique Optimal Ethics Systems Model that outlines how to hire and train ethical employees, make ethical decisions, and create a trusting, productive work environment. Taking a practical approach, this text is packed with tips, strategies, and real-world case studies that profile a wide variety of businesses, industries, and issues. New to This Edition: Premium Ethical Dilemma videos located in the Interactive eBook challenge students to practice their ethical reasoning and

ethical decision-making skills. New case studies tackle complex ethical issues through real-world companies such as the NFL, Wells Fargo, Exxon Mobil, and Volkswagen. New chapter-opening ethical dilemmas based on real situations allow students to grapple with the grey areas of business ethics. Optimal Ethics System Check-Up surveys summarize the best practices discussed in the chapter to allow students to assess, benchmark, and continuously improve their own organization. Ethics in the News activities profile real-world events such as United Airlines' removal of a passenger on an overbooked flight to challenge students to think critically about how they would respond in a particular situation. Up for Debate features highlight contentious issues that students encounter in real life (such as Facebook privacy).

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Hansen, Maryanne M. Mowen, 2009 Introduce your students to the dynamic, exciting nature of cost management as this edition demonstrates how today's conditions consistently require change in cost management systems. Hansen/Mowen/Guan's COST MANAGEMENT: ACCOUNTING AND CONTROL, 6e, International Edition, first covers functional-based cost and control and then activity-based cost systems, giving students the understanding and skills to manage any cost management system. This edition's expansive coverage and consistent attention to technical detail provides a thorough, well-researched foundation for learning. It addresses the most recent influential topics and emerging processes affecting the discipline, including a new chapter on lean accounting and a focus on technology tools that positively impact internal costing practices.

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Appleyard, Alfred J. Field, Steven L. Cobb, 2008 Appleyard, Field, and Cobb's International Economics, 6th Edition is an International Economics textbook that offers a consistent level of analysis and treatment of the two main subdivisions of international economics-international trade theory and policy and international monetary theory and policy. Comprehensive and clear, the text helps students move beyond recognition toward an understanding of current and future international events. As with each prior edition, the authors provide current and timely information on the wide variety of international economic phenomena in the 6th Edition. New boxed items were added to cover emerging issues in the global economy. Chapter material was updated to include

recent developments in U.S. trade policy, major changes in the European Union, progress in the transition from command to market economies, and special issues related to developing nations. These improvements are designed to help readers both understand and appreciate the growing importance of the global economy in their lives.

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Inhaltsangabe: Einleitung: Das Interne Kontrollsystem ist schon seit vielen Jahren in den Blickpunkt der internationalen Gesetzgebung geraten, meist als Folge von wirtschaftlichen Zusammenbrüchen und Unternehmensschiefen. Bereits 1933, kurz nach der Gründung der „Securities and Exchange Commission“ (SEC) in den USA, wurde der „Securities Act of 1933“ und anschließend der „Securities Exchange Act of 1934“ erlassen. Diese Gesetze wurden nach den großen Verlusten der Investoren im Börsenkrach von 1929 und der nachfolgenden Depressionsphase als notwendig angesehen, da die Informationen, die von einem Unternehmen ermittelt und bereitgestellt werden, das Verhalten von privaten und institutionellen Stakeholdern beeinflussen. Doch ab Ende 2001 kam es zu Finanzskandalen in großen internationalen Unternehmen, von denen viele ihren Hauptsitz in den USA hatten. Die amerikanische Gesetzgebung reagierte im Jahr 2002 mit dem Sarbanes-Oxley Act (SOA). Dieses Gesetz trat am 30.07.2002 in Kraft. „Das Gesetz reformiert Vorschriften der Corporate Governance, der Prüfungspraxis und der Berichterstattung.“ Besonders im Bereich Interner Kontrollsysteme werden nach Par. 404 detaillierte Maßnahmen und Dokumentationen erforderlich. „Die Erfüllung (...) erfordert für das Unternehmen den größten Implementierungsaufwand aller Sarbanes-Oxley Act Vorschriften. Durch die Umsetzung dieses Paragraphen soll verhindert werden, dass durch mangelhafte Kontrollen falsche oder nicht ausreichende Informationen Teil der Finanzberichterstattung werden und somit Investoren in die Irre führen.“ „Auswirkungen hat der SOX nicht nur auf sämtliche US-gelistete Unternehmen und US-Prüfungsgesellschaften, auch deutsche in den USA gelistete Unternehmen und deutschen Prüfungsgesellschaften, welche US-gelistete Unternehmen prüfen, müssen die Regelungen berücksichtigen.“ Aber auch internationale Tochtergesellschaften müssen die Internen Kontrollsysteme einführen. „Die Aussage „alles im Griff“ relativiert sich daher schnell, wenn die Leitung der Konzernsteuerabteilung dazulegen hat, wie entsprechende Prozesse und Kontrollen in den (aus deutscher Sicht) ausländischen Konzerneinheiten gelebt werden.“ In der Praxis führt dies häufig zur Ablehnung der einzuführenden Internen Kontrollsysteme. Es wird meistens als eine formelle und materielle Konsequenz des SOA 404 in der täglichen Arbeit gesehen. „Auch wird häufig die Ansicht vertreten, „man wisse, wie es läuft.““ Denn die notwendigen Kontrollen [...]

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