

Paul-Jürgen Sparwasser

**Development-Guideline of eBusiness
considering international accounting and
taxation aspects**

Seminar paper

Development Guideline Of Ebusiness Considering International Accounting And Taxation Aspects

KJ Lindholm-Leary



Development Guideline Of Ebusiness Considering International Accounting And Taxation Aspects:

Development-Guideline of EBusiness Considering International Accounting and Taxation Aspects Paul-Jürgen Sparwasser, 2007-07 Seminar paper from the year 2001 in the subject Business economics Accounting and Taxes grade Satisfactory University of Cologne 8 entries in the bibliography language English abstract The volatile electronic business is characterized by a seamless borderless and timeless marketplace In this connection the internet is accelerating a number of trends that are laying the foundation for a new global economy in which production and consumption become more mobile dynamic intangible and multinational The shift from a manufacturing based economy to a service based economy working with e-tools and the dominance of information technology industry knowledge management and intangibles in ebusinesses will influence a revision of the current traditional national specific principles of accounting and taxation considering worldwide trade and commerce death of distance The consequence of that globalization effects will be a challenge to the philosophy of traditional accounting and taxation and promote an acceleration of global harmonization of the principles of accounting and taxation The new business development and creation of innovative business planes in ebusinesses have to consider those certain properties and facilities of eManagement of resources in accounting and taxation The guideline will give some practical approaches and issues for planning ebusinesses considering the essential rules directives regulations and principles of accounting and taxation state of the art Purpose of the project is to search in relevant German U S and other references for relevant material about accounting and taxation of ebusinesses summarize and structure the essentials to a practical guide for developing and planning ebusinesses Based on the relevant accounting principles for ebusinesses in German commercial law HGB International Accounting Standards IAS and US General Accepted Accounting Principles US GAAP sales and use tax and income tax Accountancy, 2001 Black Enterprise, 2000-06 BLACK ENTERPRISE is the ultimate source for wealth creation for African American professionals entrepreneurs and corporate executives Every month BLACK ENTERPRISE delivers timely useful information on careers small business and personal finance Business Asia, 2000 **Across the Board**, 2002 **Bowker's Law Books and Serials in Print**, 1984 *Working Mother*, 2001-10 The magazine that helps career moms balance their personal and professional lives Working Mother, 2001-10 The magazine that helps career moms balance their personal and professional lives *Working Mother*, 2000-10 The magazine that helps career moms balance their personal and professional lives *Taxing Global Digital Commerce* Arthur Cockfield, Walter Hellerstein, Marie Lamensch, 2019-11-07 Digital commerce the use of computer networks to facilitate transactions involving the production distribution sale and delivery of goods and services has grown from merely streamlining relations between consumer and business to a much more robust phenomenon embracing efficient business processes within a firm and between firms Inevitably the related taxation issues have grown as well This latest edition of the preeminent text on the taxation of digital transactions revises updates and expands the book's coverage It includes a detailed and up to date analysis

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