



Editors: Ford Lumban Gaol, Jiri Strouhal



# Recent Researches in E-Activities

Proceedings of the 10<sup>th</sup> WSEAS International Conference on  
E-Activities (E-ACTIVITIES '11)

Jakarta, Island of Java, Indonesia, December 1-3, 2011

Supported by Bina Nusantara University



*e-Activities*

ISBN: 978-1-61804-048-0

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Published by WSEAS Press

[www.wseas.org](http://www.wseas.org)

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All papers of the present volume were peer reviewed by no less than two independent reviewers. Acceptance was granted when both reviewers' recommendations were positive.  
See also: <http://www.worldses.org/review/index.html>

ISBN: 978-1-61804-048-0



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**Preface**

This year the 10th WSEAS International Conference on E-Activities (E-ACTIVITIES '11) was held in Jakarta, Island of Java, Indonesia. The conference provided a platform to discuss e-learning, e-communities, e-commerce, e-management, e-marketing, e-governance etc. with participants from all over the world, both from academia and from industry.

Its success is reflected in the papers received, with participants coming from several countries, allowing a real multinational multicultural exchange of experiences and ideas.

The accepted papers of this conference are published in this Book that will be indexed by ISI. Please, check it: [www.worldses.org/indexes](http://www.worldses.org/indexes) as well as in the CD-ROM Proceedings. They will be also available in the E-Library of the WSEAS. The best papers will be also promoted in many Journals for further evaluation.

Conferences such as this can only succeed as a team effort, so the Editors want to thank the International Scientific Committee and the Reviewers for their excellent work in reviewing the papers as well as their invaluable input and advice.

The Editors



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## Plenary Lecture 1

### Impact of International Accounting Harmonization on National Legislature (European Level)



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**Abstract:** Globalization of trade and financial markets brought a new issue for financial reporting, i.e. standardization of financial reporting outputs. As a major tool of the international harmonization could be stated IFRS (International Financial Reporting Standards) and US GAAP (U.S. Generally Accepted Accounting Principles). Because of the convergence process between these two streams we may state that the crucial international accounting referential for national legislatures are IFRS standards issued by IASB (International Accounting Standards Board).

European accounting is based on continental law; however IFRS standards bring to financial reporting also some characters from Anglo-Saxon law. There could be stated that European countries have to shift their accounting view from traditional historical costs accounting towards fair value approach. For the emerging countries IFRS bring a problem of fair measurement of fair values due to the inefficiency of their financial markets. Another discussed phenomenon is the problem of income tax calculation as for majority of European countries IFRS standards are not considered as a tax base. The presentation of the financial information based on two (or more) reporting frameworks brings companies incredibly high administrative burden.

Despite of these “disadvantages” of IFRS financial reporting for companies we can conclude that the impact of international accounting harmonization on companies will be seen in the near future: companies which will be not willing to provide true and comparable financial information (based on IFRS standards) will lose the confidence of capital and financial markets. From this point of view the turn for IFRS financial reporting could be an advantage for big and medium-sized companies seeking for new capital from investors.

**Brief Biography of the Speaker:** Jiri Strouhal graduated from the University of Economics Prague (Faculty of Finance and Accounting) in 2003. He finished his doctoral studies at the Department of Financial Accounting and Auditing in 2005. In 2006 he became an accounting expert (Czech accounting profession certification scheme based on British ACCA curricula). In the period 2007 – 2009 he was member of the Committee for Education and Certification of Accountants Czech Republic and Executive Board member of the Chamber of Certified Accountants (Union of Accountants CR). From 2010 he is an acting Vice President of Chamber of Certified Accountants Czech Republic and member of Accreditation Committee of this professional organization.

He is reputed academician and practitioner; he published more than 300 research outputs, from which could be stated 15 monographs in the area of accounting and corporate finance, more than 20 research papers published in reputed databases (ISI, SCOPUS – important piece of them in WSEAS/NAUN research journals). His major is corporate financial reporting, partially focused on international accounting harmonization and financial securities reporting. He was a plenary speaker of DEEE 2010 IEEEAM conference in Tenerife and organized sessions at WSEAS conferences in Timisoara (EMT 2010) and Iasi (AEBD 2011).

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