



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

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By Paul-Jürgen Sparwasser

GRIN Verlag Jul 2007, 2007. Taschenbuch. Book Condition: Neu. 211x146x7 mm. This item is printed on demand - Print on Demand Neuware - Seminar paper from the year 2001 in the subject Business economics - Accounting and Taxes, printed single-sided, 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 etools and the dominance of information technology industry, knowledge man-agement and intangibles in ebusinesses will influence a revision of the current tradi-tional 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 harmoniza-tion of the principles of accounting and taxation. The new business development and creation of innovative business planes in ebusi-nesses have to consider those certain properties and...



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