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Chris Sebastian Heidrich

Foreign Currency Translation according to IAS 21 and IAS 39 in Consolidated Financial Statements considering intragroup Foreign Currency Hedging Strategies

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Abbreviations

Abbreviation	Meaning	Explanation
Acc.	Accumulated	
Arg$	Argentine Peso	
BB	Der Betriebsberater	German Professional Journal
BFuP	Zeitschrift für betriebs-wirtschaftliche Forschung und Praxis	German Professional Journal
BT	Buletin técnico	Chilean Accounting Rule
Ch$	Chilean Peso	
Col$	Colombian Peso	
Cp.	Compare	
DB	Der Betrieb	German Professional Journal
Diss.	Dissertation	
DRS	Deutscher Rechnungslegungsstandard	German Accounting Standard
DStR	Deutsches Steuerrecht	German Professional Journal
€	Euro	
e.g.	For example	
ED	Exposure Draft	
Ed.	Editor	
Eds	Editors	
Etc.	Et cetera	
Ex. Diff.	Exchange Differences	
FAS	Financial Accounting Standard	
GAAP	Generally Accepted Accounting Principles	
HGB	Handelsgesetzbuch	German Commercial Code
IAS	International Accounting Standard	
IASB	International Accounting Standards Board	

Abbreviation	Meaning	Explanation
i.e.	Id est; that is	
IFRS	International Financial Reporting Standard	
IGC	Implementation Guidance Commettee	
KoR	Zeitschrift für kapitalmarkt-orientierte Rechnungslegung	German Professional Journal
Mn.	Maginal Number	
Pounds	British Pound Sterling	
Reales	Brasilean Reals	
S.A.	Sociedad anónima	Incorporated Company
SEC	US Securities and Exchange Commission	
Soles	Peruvian Soles	
SFAS	Statement of Financial Accounting Standard	
SIC	Standard Interpretation Committee of the IASB	
Sub.	Subsidiary	
SVS	Superintendencia de Valores y Seguros	Chilean Superintendency of Securities and Insurance
ThCh$	Thousands of Chilean Peso	
UF	Unidad de Fomento	Chilean inflation-indexed, peso-denominated monetary unit that is set daily in advance based on the previous month's inflation rate.
US	United States	
US$	US-Dollar	
WPg	Die Wirtschaftsprüfung	German Professional Journal
ZfBF	Zeitschrift für betriebs-wirtschaftliche Forschung	German Professional Journal
ZfgK	Zeitschrift für das gesamte Kreditwesen	German Professional Journal