

**Reducing complexity in reporting
financial instruments under IFRS
Proposed reforms concerning hedge
accounting**

Kristin Vollrath / Stephan Schöning

Schriften der Wissenschaftlichen Hochschule Lahr

Herausgeber: Prof. Dr. Michael Klebl
Prof. Dr. Tristan Nguyen
Prof. Dr. Markus Pütz
Prof. Dr. Martin Reckenfelderbäumer
Prof. Dr. Bernd Remmele
Prof. Dr. Stephan Schöning

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