



# Accounting Options of Emission Rights (Eu Ets) According to Hgb, Ifrs and U.S. GAAP

*Sascha Kurze*

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**Accounting Options of Emission Rights (Eu Ets) According to Hgb, Ifrs and U.S. GAAP** Sascha Kurze Seminar paper from the year 2013 in the subject Business economics - Investment and Finance, grade: 1,3, University of Applied Sciences Essen (Master of Business Administration), course: Financial Management, language: English, comment: In the meantime the global climate change is on everyone's lips. The results are already visible. Raising temperatures worldwide, raising water shortage in Africa, increasing risk of inland floods in Europa and desertification all over the world are only a few effects of global climatic change. One of the main drivers are greenhouse gases. One of the reducing instruments introduced by the EU is the so-called EU-ETS system where greenhouse gases require emission rights. But are these emission rights accountable? How should these emission rights are accounted regarding HGB, IFRS and U.S. GAAP? , abstract: In the meantime the global climate change is on everyone's lips. The results are already visible. Raising temperatures worldwide, raising water shortage in Africa, increasing risk of inland floods in Europa and desertification all over the world are only a few effects of global climatic change (NASA, 2012). This can result into changing ecosystems, upcoming resource conflicts and economic and insured losses. Main driver for climate change is a changing greenhouse effect triggered by greenhouse gases in particular by Carbon dioxide (CO<sub>2</sub>) (IPCC, 2007, pp. 36-37). Because of these reasons, the Kyoto Protocol was adopted by the United Nations already in 1997, where the countries of the world have agreed to limit or reduce their greenhouse gas emissions (United Nations, 1997, pp. 2-3). Inspired by the Kyoto Protocol the European Union decided to reduce their greenhouse gas emissions by 80-95% till 2050 compared to 1990 (European Commission, 2011, p. 4). One of these greenhouse gas emissions reduction instruments is the so-called EU-ETS system (European Commission, 2011, pp. 6-7). Therefore emission (especially carbon emissions) were decla

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