## Outline

## List of Abbreviations

| | |
|---|---|
| BaFin | Bundesanstalt für Finanzdienstleistungsaufsicht (Federal Financial Supervisory Authority) |
| BCBS | Basel Committee on Banking Supervision |
| BilMoG | Bilanzmodernisierungsgesetz (Balance Modernization Act) |
| BGB | Bürgerliches Gesetzbuch (German Code of Civil Law) |
| CDAX | Composite Deutscher Aktien Index (Composite German Stock Index) |
| CEO | chief executive officer |
| CF | cash flow |
| CFO | chief financial officer |
| DAX | Deutscher Aktienindex (German Stock Index) |
| DCF | discounted cash flow |
| DPMA | Deutsches Patent- und Markenamt (German Office for Patents and Registered Brand Names) |
| EPC | European Patent Convention |
| EPO | European Patent Office |
| EU | European Union |
| EUR | Euro |
| FASB | Financial Accounting Standards Board (US) |
| FDA | Food and Drug Administration (US) |
| GDP | gross domestic product |
| HGB | Handelsgesetzbuch (German Commercial Code) |
| IAS | International Accounting Standards |
| IASB | International Accounting Standards Board |
| ICT | information and communication technology |
| IFD | Initiative Finanzstandort Deutschland |
| IFRS | International Financial Reporting Standards |
| IP | intellectual property |
| IPO | initial public offering |
| IPR | intellectual property rights |
| JPO | Japan Patent Office |
| JPY | Japanese Yen |
| JV | joint venture |
| M&A | merger & acquisition |
| MNC | multinational corporation |
| N/K | not known |

| | |
|---|---|
| OECD | Organization for Economic Co-operation and Development |
| OEM | original equipment manufacturer |
| PatG | Patentgesetz (Patent Act) |
| R&D | research and development |
| RDFO | research and development financial organization |
| RoI | return on investment |
| SME | small and medium-sized enterprises |
| SolvV | Solvabilitätsverordnung (Solvability Decree) |
| S&P | Standard & Poor's |
| SPV | special purpose vehicle |
| SWORD | stock warrants of balance-sheet research and development |
| UK | United Kingdom |
| US | United States of America |
| USD | United States Dollar |
| USGAAP | United States Generally Accepted Accounting Principles |
| USPTO | United States Patent and Trademark Office |
| VC | venture capital |
| WIPO | World Intellectual Property Organization |