

Outline

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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