

Digitales Brandenburg

hosted by Universitätsbibliothek Potsdam

Interpretation of uncertainty expressions

**Doupnik, Timothy S.
Richter, Martin**

Potsdam, 2000

Abstract

urn:nbn:de:kobv:517-vlib-4850

INTERPRETATION OF UNCERTAINTY EXPRESSIONS: A CROSS-NATIONAL STUDY

ABSTRACT

This study investigates the effect of culture and linguistic translation on the interpretation of verbal uncertainty expressions found in International Accounting Standards. Data are collected from U.S. Certified Public Accountants and German-speaking Wirtschaftsprüfer to test three hypotheses. One group of German speakers evaluated uncertainty terms expressed in German and another group in English. The results indicate significant differences in interpretation across the three groups. Some differences are attributed to a culture effect and others to a translation effect, with the culture effect being more pervasive. These results raise the question of whether International Accounting Standards can be applied consistently across language-cultures.