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## Table of Abbreviations

<i>AG</i>	Aktiengesellschaft [public company]
<i>Am.Econ.Rev.</i>	American Economic Review
<i>A/N</i>	author's note
<i>Art.</i>	Article
<i>Artt.</i>	Articles
<i>BB</i>	Betriebsberater
<i>BC</i>	Zeitschrift für Bilanzierung, Rechnungswesen und Controlling
<i>BewG</i>	Bewertungsgesetz [German Valuation Act]
<i>BGBI.</i>	Bundesgesetzblatt [German Federal Law Gazette]
<i>BGH</i>	Bundesgerichtshof [German Federal Supreme Court]
<i>BKR</i>	Zeitschrift für Bank- und Kapitalmarktrecht
<i>BMW</i>	Bayerische Motorenwerke
<i>BPatG</i>	Bundespatentgericht [German Federal Patent Court]
<i>cf.</i>	confer
<i>CFI</i>	Court of First Instance of the European Communities
<i>CPM</i>	Comparable Profits Method
<i>CTM</i>	Community Trade Mark
<i>CTMD</i>	Community Trade Mark Directive
<i>CTMR</i>	Community Trade Mark Regulation
<i>CUT</i>	Comparable Uncontrolled Transaction Method
<i>DCF</i>	discounted cash flow
<i>DIN</i>	Deutsches Institut für Normung [German Institute for Standardisation]
<i>DPMA</i>	Deutsches Patent- und Markenamt [German Patent and Trade Mark Office]
<i>DPMAV</i>	Verordnung über das Deutsche Patent- und Markenamt [by-law concerning the German Patent and Trade Mark Office]
<i>DStR</i>	Deutsches Steuerrecht
<i>EBIT</i>	earnings before interest and taxes
<i>EC</i>	European Community
<i>ECHR</i>	European Court of Human Rights
<i>ECJ</i>	European Court of Justice
<i>ECR</i>	European Court Reports
<i>Econ.J.</i>	The Economic Journal

- ed.* editor
- EEC* European Economic Community
- e.g.* *exempli gratia* (for example)
- EPC* European Patent Convention
- ErbschaftsteuerreformG* Erbschaftsteuerreformgesetz  
[German Inheritance Tax Reform Act]
- ErbStR* Erbschaftsteuer-Richtlinien  
[German Inheritance Tax Guidelines]
- ErstrG* Erstreckungsgesetz  
[German Act extending the territorial scope of protection of intellectual property rights originally valid in former Western Germany to the territory of the former German Democratic Republic as of 3 October 1990]
- et seq.* *et sequentes* (and the following)
- ETSI* European Telecommunications Standards Institute
- EU* European Union
- EURIBOR* Euro Interbank Offered Rate
- e.V.* eingetragener Verein [German registered association]
- EVA* Economic Value Added
- FAQ* frequently asked questions
- FDI* foreign direct investment
- FMCG* fast moving consumer goods
- fn.* footnote
- GC* Grand Chamber (of the European Court of Human Rights)
- GfK* Gesellschaft für Konsumforschung [Society for Consumption Research]
- GmbH* Gesellschaft mit beschränkter Haftung  
[German limited company]
- GRUR* Gewerblicher Rechtsschutz und Urheberrecht
- GRUR Ausl.* Gewerblicher Rechtsschutz und Urheberrecht,  
Ausländischer Teil
- GRUR Int.* Gewerblicher Rechtsschutz und Urheberrecht,  
Internationaler Teil
- GSM* Global System for Mobile Communications
- HGB* Handelsgesetzbuch [German Commercial Code]
- IAS* International Accounting Standards
- IAS* intangible assets
- IASB* International Accounting Standards Board
- IASC* International Accounting Standards Committee
- ibid.* *ibidem*
- IDW* Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany]
- i.e.* *id est* (that is)
- IFM* Institut für Markentechnologie [Institute for Brand Technology]
- IFRIC* International Financial Reporting Interpretations Committee
- IFRS* International Financial Reporting Standards
- IIC* International Review of Intellectual Property and Competition Law