

- (a) The currency of the country in which a subsidiary operates.
- (b) The anticipated direction of global GAAP development.
- (c) The world-wide equivalent of the FASB.
- (d) The currency of the country in which financial statements are prepared for owners.
- (e) Conversion process that uses a variety of exchange rates for assets.
- (f) The "plug" adjustment is an item of "other comprehensive income."