

جامعة فيلادلفيا
كلية العلوم الإدارية والمالية

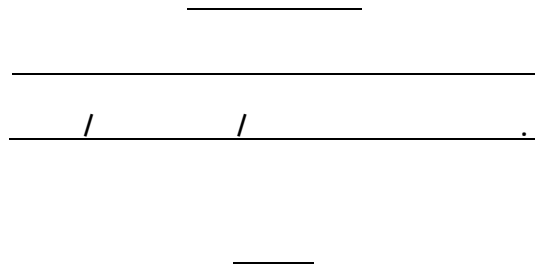
المؤتمر العلمي الرابع

الريادة والإبداع

إستراتيجيات الأعمال في مواجهة تحديات العولمة



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Abstract

Bank Merger:

A Study of some Accounting Aspects of the Egyptian Experience

During the last two decades the world economy witnesses significant changes. The most important of those changes are the open market and the freedom of commodities and services movement through out the world. This is accomplish by business combination and merger specially those taken place among banks and other financial institutions.

The present research highlights the nature of bank merger, presents, discusses, and analyses the Egyptian experience in the respect. The research consists of two major sections.

The first section gives a brief description of the bank merger and acquisition, its concept, forms and types, motivations, and the most important merger transactions taken place in the banking sector in world market during the last 20 years.

The second section deals the Egyptian experience in bank merger. It presents the development of bank merger in Egypt . Two cases were analyzed and discussed: merge of National Development Banks in one bank located in Cairo, and merge of the Trade Bank (Egypt) in Misr Bank (a public sector bank). The accounting problems associated with these two cases were presented and analyzed.

The research concluded with some results and recommendations that would be applicable in similar merger transactions that might take place in the future.

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.2Vertical Merger

.3Conglomerate Merger

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