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Franco-German relations as the 'engine' of European integration.

The re-election of Angela Merkel. 2017

An examination of some of the past major Franco-German agreements

(1950), (1979), (1992)

The future Franco-German relationship

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we could completely depend on others are, to an extent, over. We Europeans truly have to take our fate into our own hands”².

Il est inacceptable que l'Europe dépende en grande partie de l'étranger pour ses approvisionnements en énergie et en matières premières, que la sécurité énergétique et l'indépendance de l'Union européenne soient menacées et que les intérêts stratégiques de l'Union européenne soient compromis.





“the coming together of the nations of Europe requires the elimination of the age-old opposition of France and Germany”.

5.

1951.

1957.

1992.

1977, 1978. *“the spirit of Charlemagne brooded over our works”*. (2012; 1982; 2012). 9 17(7(.)1



29. 2017 年 1 月 1 日起施行的《企业会计准则第 14 号——收入》规定，企业应当按照分摊至各单项履约义务的交易价格计量单项履约义务的价格。交易价格是指企业因向客户转让商品而预期有权收取的对价金额，企业应当根据合同条款，并结合其以往的习惯做法确定交易价格。交易价格应当考虑可变对价、合同中存在的重大融资成分、非现金对价、应付客户对价等因素的影响。交易价格应当按照各单项履约义务所承诺的商品的单独售价的相对比例进行分摊。单独售价是指企业向客户单独销售商品的价格。企业应当按照单独售价的相对比例分摊交易价格。单独售价的确定应当考虑企业向客户提供的各项商品或服务的价格、企业向客户提供的折扣、企业向客户提供的其他利益等因素。企业应当按照分摊至各单项履约义务的交易价格计量单项履约义务的价格。交易价格是指企业因向客户转让商品而预期有权收取的对价金额，企业应当根据合同条款，并结合其以往的习惯做法确定交易价格。交易价格应当考虑可变对价、合同中存在的重大融资成分、非现金对价、应付客户对价等因素的影响。交易价格应当按照各单项履约义务所承诺的商品的单独售价的相对比例进行分摊。单独售价是指企业向客户单独销售商品的价格。企业应当按照单独售价的相对比例分摊交易价格。单独售价的确定应当考虑企业向客户提供的各项商品或服务的价格、企业向客户提供的折扣、企业向客户提供的其他利益等因素。

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