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*für die Jahrgangsstufen 1 und 2
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Betriebswirtschaftslehre Schwerpunkt Finanzen

Berufliche Gymnasium

Claudia Müller



Betriebswirtschaftslehre Schwerpunkt Finanzen Berufliche Gymnasium:

Volks- und Betriebswirtschaftslehre mit Schwerpunkt Finanzen für das berufliche Gymnasium - wirtschaftswissenschaftliche Richtung (WG), Profil Finanzmanagement, 2015 **Deutsche Nationalbibliografie**, 2004

Beteiligungserträge und Anteilsveräußerungen nach der Unternehmenssteuerreform Claudia Müller, 2001-02-07
Inhaltsangabe Problemstellung Die Steuerreform 2001 sieht einen grundlegenden Wandel in der Besteuerung der Kapitalgesellschaften vor Kernstück des Steuersenkungsgesetzes ist die Abschaffung des Körperschaftsteuerlichen Anrechnungsverfahrens das durch das sog Halbeinkünfteverfahren ersetzt wird Im ersten Teil der Arbeit werden daher die wesentlichen Grundzüge des neuen Systems erläutert Im Vorfeld der Reformbeschlüsse wurde die Frage der richtigen steuersystematischen Behandlung von Beteiligungserträgen und Veräußerungsgewinnen intensiv diskutiert Dieser Problematik ist durch die Schaffung grundsätzlicher Neuregelungen Rechnung getragen worden die schwerpunktmäßig Anteile an Kapitalgesellschaften betreffen Aus diesem Grunde wird im Hauptteil die künftige ertragsteuerliche Behandlung derartiger Anteile aus der Sicht unbeschränkt steuerpflichtiger Anteilseigner untersucht Die Arbeit enthält sich weitestgehend einer Beurteilung der Kontroversdiskussion um die systematischen Grundlagen des neuen Rechtes Sie beschränkt sich vielmehr auf eine kritische Darstellung der Neuregelungen und auf Vergleiche zwischen dem geltenden und dem geplanten System Zu den einzelnen Teilbereichen werden jeweils mögliche und notwendige Gestaltungsalternativen erörtert da die Systemumstellung sowohl vorteilhafte Mitnahmeeffekte als auch unerwartete Verschlechterungen mit sich bringen kann
Inhaltsverzeichnis Inhaltsverzeichnis I INHALTSVERZEICHNIS II ABBILDUNGSVERZEICHNIS III ABKÜRZUNGSVERZEICHNIS IV SYMBOLVERZEICHNIS V VIII 5 Einleitung 1 6 Systemwechsel vom Anrechnungsverfahren zum Halbeinkünfteverfahren 3 6 1 Abschaffung des Anrechnungsverfahrens 3 6 1 1 Allgemeines 3 6 1 2 Senkung des Körperschaftsteuersatzes 4 6 1 3 Gliederung des verwendbaren Eigenkapitals 5 6 2 Einführung des Halbeinkünfteverfahrens 6 6 3 Veräußerung von Anteilen an Kapitalgesellschaften 8 6 4 Ausgaben in Zusammenhang mit steuerfreien Einnahmen 8 6 5 Zeitliche Anwendung 10 7 Beteiligungserträge aus Kapitalgesellschaften 12 7 1 Kapitalgesellschaften als Anteilseigner 12 7 1 1 Ausschüttungen aus inländischen Beteiligungen 12 7 1 1 1 Verlustausgleich 13 7 1 1 2 Verdeckte Gewinnausschüttungen 13 7 1 1 3 Aufwendungen in Zusammenhang mit den Erträgen 14 7 1 1 4 Gestaltungsmöglichkeiten zur Vermeidung des Abzugsverbotes 15 7 1 2 Ausschüttungen aus ausländischen Beteiligungen 22 7 1 2 1 Änderungen durch das StSenkG 22 7 1 2 2 Aufwendungen in Zusammenhang mit den Erträgen 23 7 1 2 3 Versteuerung von *Volks- und Betriebswirtschaftslehre mit Schwerpunkt Finanzen für das berufliche Gymnasium - wirtschaftswissenschaftliche Richtung (WG), Profil Finanzmanagement* Alfons Kaier, Hermann Speth, Michael Martin, Aloys Waltermann, 2016 **Mobilität 4.0 - neue Geschäftsmodelle für Produkt- und Dienstleistungsinnovationen** Harry Wagner, Stefanie Kabel, 2018-05-17 Dieses Buch verdeutlicht mit welchen innovativen Geschäftsmodellen die Mobilitätsbedürfnisse der Zukunft befriedigt werden könnten

Die Autoren stellen praxisnah und wissenschaftlich fundierte Ansätze Instrumente und Konzepte im Kontext der Mobilität 40 vor. Neben einer Einführung für die Entstehung neuer Geschäftsmodelle im Bereich Mobilität befassen sich die Kapitel mit einem Flatrate Car der Zukunft und verschiedenen App-Anwendungen zur Optimierung intermodaler Verkehrsketten. Zudem werden Aspekte und Lösungen vorgestellt, wie Mobilität für körperlich bedingte Verbesserungen verbessert werden kann. Anhand von Fallbeispielen werden konkrete Mobilitätskonzepte erläutert.

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Alfons Kaier, Michael Martin, Aloys Waltermann, Hermann Speth, 2016-04-04

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Volks- und Betriebswirtschaftslehre mit Schwerpunkt Finanzen für das berufliche Gymnasium (WG).

Baden-Württemberg Alfons Kaier, Hermann Speth, Michael Martin, Aloys Waltermann, Gernot Hartmann, Friedrich Härter, Eberhard Boller, 2015-08-15

Die Integration von E-Learning und Wissensmanagement Nadine Treichel, 2004-05-11

Inhaltsangabe Einleitung Zur Zeit werden viele Unternehmensaktivitäten hinsichtlich der Aus- und Weiterbildung von zwei Entwicklungen beeinflusst. Einerseits steigen die Anforderungen an Unternehmen im Umgang mit Wissen bedingt durch die steigende Globalisierung der Märkte und die zunehmende Komplexität von Produkten und Dienstleistungen, aber auch durch die weitreichenderen Entscheidungskompetenzen einzelner Mitarbeiter auf Grund von Rationalisierungsbestrebungen. Andererseits führt die rasante Entwicklung von Informations- und Kommunikationstechnologie (IKT) zu völlig neuen Möglichkeiten hinsichtlich der Generierung und Vermittlung erforderlichen Wissens. Die Vernetzung über Intra- oder Internet oder die Nutzung multimedialer Fähigkeiten heutiger PCs vereinfachen z.B. den Zugang und die Entwicklung erforderlichen Wissens und ermöglichen vielfache Kosteneinsparungen. Diese Faktoren erfordern eine ständige Aktualisierung und Verfügbarkeit von Wissen und damit den Anstieg des Qualifizierungsniveaus. Die schnelle und qualitative Wissensaneignung der Mitarbeiter wird zu einem bedeutenden Erfolgsfaktor für Unternehmen. Der Wissensstand muss um als Unternehmen im globalen Wettbewerbsdruck und internationalen Vergleich existieren zu können als Aufgabe der strategischen Unternehmensentwicklung systematisch weiterentwickelt werden. Ziel des Managements muss dabei sein Wettbewerbsvorteile durch die Bildung wirtschaftlich relevanter Wissensunterschiede gegenüber Konkurrenzunternehmen zu generieren. Weiterbildung schafft also einerseits Wettbewerbsvorteile z.B. durch Wissensvorsprünge gegenüber dem Wettbewerber oder schnellere Innovationszyklen durch einen verbesserten Zugriff auf verfügbares Wissen, andererseits führt sie zu steigenden Kosten im Unternehmen. Das Lernangebot muss daher effizienter und qualitativer gestaltet werden. Während früher die Beschleunigung von Geschäftsprozessen im Vordergrund stand, ist dies heute also die Optimierung von Lernprozessen. Weiterhin führt die Fluktuation von Wissens- und Leistungsträgern eines Unternehmens dazu, dass nicht speicherbares Wissen, d.h. das persönliche Erfahrungswissen, unwiederbringlich verloren geht. Durch einen kontinuierlichen Abfluss von nicht dokumentiertem Wissen entstehen Wissensverluste, die zunächst häufig unentdeckt bleiben und zum Einbu

en der Wettbewerbsposition führen können. Somit wird auch hinsichtlich der Zunahme von virtuellen Strukturen und Prozessen die Dokumentation von **Deutsche Nationalbibliographie und Bibliographie der im Ausland erschienenen deutschsprachigen Veröffentlichungen**, 2009

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