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Astrid Schüler

Bewertungseinheiten nach HGB

Kritische Würdigung des § 254 HGB

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Bewertungseinheiten Nach Hgb Kritische Bestmasters:

Bewertungseinheiten nach HGB Astrid Schüler, 2015-12-09 Astrid Schüler analysiert die Auswirkungen des im Rahmen des BilMoG neuformulierten 254 HGB auf die Zwecke der handelsrechtlichen Rechnungslegung. Dabei zeigt die Autorin, dass das Ziel des Gesetzgebers, eine wirtschaftlich sachgerechtere Darstellung von Sicherungsbeziehungen bei gleichzeitiger Erhöhung des Informationsniveaus mit der kodifizierten Regelung nur bedingt erreicht werden kann. Die traditionell prinzipienorientierte Ausgestaltung des 254 HGB macht die neue Regelung auslegungsbedürftig. Ermöglicht bilanzpolitische Gestaltungsspielräume und führt gerade auf Grund der Komplexität dieses Themenfeldes zu einer Vielzahl von Fragen zur Anwendung und Auslegung der neuen Rechtsnorm.

Immerse yourself in heartwarming tales of love and emotion with Explore Love with is touching creation, Tender Moments: **Bewertungseinheiten Nach Hgb Kritische Bestmasters** . This emotionally charged ebook, available for download in a PDF format (*), is a celebration of love in all its forms. Download now and let the warmth of these stories envelop your heart.

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