

Harms - Marx

Bilanzrecht in Fällen

- Handelsbilanz
- Steuerbilanz
- IFRS-Abschluss

12. Auflage

Bilanzrecht F Llen Handelsbilanz Steuerbilanz Ifrs Abschluss Ebook

Jens E. Harms, Franz Jürgen Marx



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Bilanzrecht in Fällen Jens E. Harms, 2016 *Bilanzrecht in Fällen* Jens E. Harms, Franz Jürgen Marx, 2010

Bilanzrecht in Fällen Jens E. Harms, Franz Jürgen Marx, 2008 *Bilanzrecht in Fällen* Jens E. Harms, Franz Jürgen Marx, 2012 **Die Bilanz nach Handels- und Steuerrecht** Herbert Brönner, Peter Bareis, Klaus Hahn, Torsten Maurer, Jens Poll, Uwe Schramm, 2016-08-25 Das Standardwerk mit allen Neuregelungen Ob f r die Rechnungslegung allgemein f r die Erstellung des Einzel oder Konzernabschlusses nach HGB und IFRS oder f r die Steuerbilanz und steuerrechtliche Sonderfragen einschlie ßlich Umstrukturierungen Bilanzierungspraktiker sch tzen das Handbuch seit vielen Jahren Besonders hilfreich ist die parallele bilanzpostenorientierte Darstellung der drei Bilanzierungsbereiche HGB IFRS und EStG sowie von rechtsformspezifischen Besonderheiten Im Rahmen der Steuerbilanz werden nicht nur die Durchbrechungen und Abweichungen zur Handelsbilanz dargelegt sondern alle Arten der steuerlichen Gewinnermittlung kommentiert Zahlreiche Beispiele und Checklisten insbesondere zum Anhang sowie bersichten erl utern praxisnah die einzelnen Sachverhalte Mit den j ngsten Konkretisierungen der HGB Vorschriften durch das Bilanzrichtlinie Umsetzungsgesetz BilRUG Zusammenh ngende Darstellung der Konzernrechnungslegung von der Erstkonsolidierung ber die Folgekonsolidierung bis zur Endkonsolidierung Gesonderte Kommentierung der erg nzenden Berichtsinstrumente wie z B Lagebericht und Kapitalflussrechnung Hervorgehobene Darstellung von Erg nzungs und Sonderbilanzen bei Personengesellschaften Wichtige Grundfragen zur Bilanzierung von Umstrukturierungen nach Handels und Steuerrecht Rechtsstand 1 Januar 2016 **Die Bilanz nach Handels- und Steuerrecht** Klaus Hahn, Herbert Brönner, 2011 **Handbuch handelsrechtliche Rechnungslegung** Manfred Bolin, Volker Breithecker, Heinrich Dreyer, Andreas Schäfer, 2013 *Einführung in die Bilanzierung und Bewertung* Boris Hubert, 2014-08-19 Dieses Lehrbuch f hrt in die Grundlagen der nationalen und internationalen Bilanzierung und Bewertung ein veranschaulicht die Zusammenh nge zwischen Handels Steuer und IFRS Bilanzen und erkl rt die nderungen durch das BilMoG Die Auswirkungen von Bilanzwahlrichtlinien werden anhand von Fallbeispielen erl utert und mit den relevanten Buchungss tzen und Konten verdeutlicht Mit zahlreichen Rechenbeispielen bungen und L sungen l sst sich der Lernerfolg systematisch berpr fen *Der Jahresabschluss* Michael Bitz, Dieter Schneeloch, Guido Patek, Wilfried Wittstock, 2014-11-07 Der komplette Jahresabschluss nach HGB Dieses Handbuch erl utert detailliert und auf eine sehr verst ndliche Art und Weise wie ein Jahresabschluss korrekt erstellt wird und welche Methoden zu seiner Analyse bestehen Neben den Grundlagen des Jahresabschlusses erl utert das Werk auch die Internationalisierung der Rechnungslegung sowie die Konzernrechnungslegung Es liefert Studierenden der Wirtschaftswissenschaften sowie Praktikern wertvolles Know how zur Erstellung Pr fung und Analyse von Jahresabschl ssen Die Schwerpunkte Grundlagen Handelsrechtliche Jahresabschlussvorschriften Steuerbilanzen und Wechselwirkungen zwischen Handels und Steuerbilanz Jahresabschlussanalyse Jahresabschlusspolitik Internationalisierung der Rechnungslegung und deren Konsequenzen f r die

deutsche Rechnungslegung Konzernrechnungslegung Es gibt kaum einen Titel zu diesem Thema der den Stoff so umfassend und verständlich behandelt und sich gleichermaßen gut für Anfänger und Fortgeschrittene eignet In Zeitschrift Das Wirtschaftsstudium zur Voraufgabe *Bilanz-Handbuch* Robert Winnefeld, 2010

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