

Verlustvorträge Im Konzern Und Latente Steuern - Thorsten Vogel

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Die Bilanzierung latenter Steuern auf Verlustvorträge kann in gewisser Weise als Spezialfall der Bilanzierung latenter Steuern angesehen werden, denn zunächst einmal gibt es keine (offensichtlichen) Differenzen zwischen Handels- und Steuerbilanz, weil Verlustvorträge ja keine eigenständige Bilanzposition darstellen. Da durch die Nutzung von Verlustvorträgen allerdings zukünftig Steuervorteile erreicht werden können, kann es m.E. nur folgerichtig sein, hier eine aktive Steuerabgrenzung vorzunehmen. Allerdings ist auch zu beachten dass sich bei der Bilanzierung latenter Steuern auf Verlustvorträge ein fast grenzenloser Freiraum für die Bilanzpolitik ergibt, was diesen Bereich somit zu einem der wesentlichen Ansatzpunkte der Bilanzpolitik macht. In der nachfolgenden Arbeit sollen v.a. strittige und ungeklärte Fragen beleuchtet werden, die sich auf die Höhe oder den Ansatz der ausgewiesenen latenten Steuern auf Verlustvorträge ergeben. Interessante Problemstellungen ergeben sich dabei vor allem dann, wenn die Übergangstatbestände der Ertragsteuergesetze auf Konzernsachverhalte angewendet werden. Nicht nur die rechnungslegungstechnischen Regelungen, sondern auch die Berücksichtigung der ertragsteuerlichen Organschaft hat hierbei nicht unerhebliche Auswirkungen auf den Umfang der zu bilanzierenden latenten Steuern auf Verlustvorträge. Author: Vogel, Thorsten Publisher: GRIN Verlag Illustration: N Language: GER Title: Verlustvorträge im Konzern und latente Steuern Pages: 00023 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640266074 Category: Business & Economics : General

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