

# Die Bilanzierung Von Embedded Derivatives Und Hedge Accounting Nach Ias 39 Ab 01.01.2005 - Christian Schröder

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Alle kapitalmarktorientierten<sup>1</sup> Unternehmungen mit Sitz in der EU sind gem. EG- Verordnung Nr. 1606/2002 Art. 4 i.V.m. Art. 2 verpflichtet, ab dem 01.01.2005 ihre Abschlüsse nach Maßgabe der vom IASB aufgestellten International Accounting Standards bzw. International Financial Reporting Standards aufzustellen. Der Standard IAS 39 regelt Ansatz und Bewertung von Finanzinstrumenten. Sein zentrales Element ist das Ziel des IASB, einen Kompromiss zu finden, welcher sowohl den Interessen der Unternehmen<sup>3</sup>, als auch dem Anspruch gerecht wird, ein möglichst exaktes Bild von den einzelnen Vermögensgegenständen zu zeichnen. Der IAS 39 ist der komplexeste der Standards und wurde in der Vergangenheit insb. von den Bankenvertretern kontrovers diskutiert<sup>4</sup>. Im Dezember 2003 wurde vom IASB eine modifizierte Fassung des IAS 39 veröffentlicht, welche bereits am 31.03. des folgenden Jahres erneut hinsichtlich der Regelungen zum Portfolio hedging von Zinsrisiken und hedge accounting dahingehend überarbeitet wurde, dass künftig die Bilanzierung von Sicherungsbeziehungen (s. Kap. 3.3) möglich ist. Author: Schröder, Christian Publisher: GRIN Verlag Illustration: N Language: GER Title: Die Bilanzierung von embedded derivatives und hedge accounting nach IAS 39 ab 01.01.2005 Pages: 00061 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638380836 Category: Business & Economics : General

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