

Bewertungseinheiten In Handels- Und Steuerbilanz - Sebastian Thamm

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Die Absicherung von Risiken durch derivative Finanzinstrumente spielt eine immer grÄfÄ¶fÄ¶ere Rolle im Risikomanagement von Unternehmen. Die bilanzielle Abbildung dieser GeschÄfÄ¶fte in der Handels- und Steuerbilanz ist allerdings umstritten und wird seit Jahren diskutiert. Das liegt an einigen Unklarheiten. Was eine Bewertungseinheit ist und unter welchen Voraussetzungen diese gebildet werden darf oder muss, ist nicht nÄfÄ¶mlich nicht legal definiert. Daher besteht bei der Auslegung und Anwendung erheblicher Interpretationsbedarf. Auch mangelt es an konkreten gesetzlichen Regelungen im Handelsrecht, daher finden sich die Regeln zu der ZulÄfÄ¶ssigkeit und zu den vorzuliegenden Voraussetzungen vor allem in der Fachliteratur, welche sich aber noch nicht auf allgemeingÄfÄ¶ltige Kriterien zur Abbildung dieser GeschÄfÄ¶fte geeinigt hat. In dieser Arbeit soll zunÄfÄ¶chst eine Begriffsabgrenzung erfolgen. AnschlieÄfÄ¶end werden die handelsrechtlichen Vorschriften zur Bildung von Bewertungseinheiten dargestellt. Es soll neben dem aktuellen Stand der Diskussion auch aufgezeigt werden, wo Unklarheiten bestehen. Ferner soll die Frage beantwortet werden, ob die EinfÄfÄ¶gung der steuerlichen Regelung des Å§ 5 Abs. 1a EStG diese Unsicherheiten beseitigen kann. Author: Thamm, Sebastian Publisher: GRIN Verlag Illustration: N Language: GER Title: Bewertungseinheiten in Handels- und Steuerbilanz Pages: 00027 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640313624 Category: Business & Economics : Management - General

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