

Finanzinstrumente Und IFRS 39 - Rainer Hepberger

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Die bilanzielle Darstellung von Finanzinstrumenten befindet sich durch die Implementierung des IFRS 39 in einem nachhaltigen und grundlegenden Umbruch. Die wachsende Komplexität durch sehr heterogene und differenzierte Ausgestaltungen von Finanzinstrumenten, die insbesondere zur Risikoabsicherung verstärkt eingesetzt werden, macht eine korrekte Erfassung, Darstellung und Offenlegung in der Jahresrechnung einer Bank bzw. eines Unternehmens zunehmend schwieriger. Im Rahmen dieser Seminararbeit stehen neben der Behandlung bankspezifischer Risiken in der Jahresrechnung nach Regelungen der IFRS Standards, insbesondere der Ansatz und die Bewertung von Finanzinstrumenten nach IFRS 39. Daneben werden auch besonders interessante Aspekte ausgewählter Finanzinstrumente analysiert und mit den deutschen handelsrechtlichen Regelungen verglichen. Das Hauptaugenmerk liegt dabei auf den Besonderheiten bei Finanzinstrumenten der Bilanzierung nach IFRS. In einem weiteren zentralen Abschnitt werden die speziellen Regelungen des hedge accounting nach IFRS 39 behandelt und mit dem wirtschaftlichen Konzept des hedging verglichen. Dabei wird auch auf die Neuerungen im Zusammenhang mit dem hedge accounting, die für Einzel- und Konzernabschlüsse ab dem Jahre 2005 anzuwenden sind, eingegangen. Author: Hepberger, Rainer Publisher: GRIN Verlag Illustration: N Language: GER Title: Finanzinstrumente und IFRS 39 Pages: 00070 (Encrypted PDF) On Sale: 2004-01-01 SKU-13/ISBN: 9783638302142 Category: Business & Economics : General

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