

Latente Steuern Nach Hgb Und Ifrs - Kathrin Wacker

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Dem Bereich der latenten Steuern im deutschen Einzelabschluss kommt bis heute nur eine geringe Bedeutung zu. Aufgrund der abweichenden Regelungen des Bilanzsteuerrechts vom HGB entstehen meist aktive Steuerlatenzen, dessen Ansatzwahlrecht selten in Gebrauch genommen wird. Es darf jedoch nicht außer Acht gelassen werden, dass die Globalisierung der Absatz-, Beschaffungs- und Kapitalmärkte immer weiter voran getrieben wird. Aufgrund dieser absehbaren Internationalisierung werden immer mehr Unternehmen dazu veranlasst, ihre externen Berichterstattungen an internationale Grundsätze anzupassen. Um auf internationalen Absatzmärkten konkurrenzfähig zu bleiben sowie auf weltweiten Finanzmärkten Kapital aufnehmen zu können, werden international vergleichbare Jahresabschlüsse vorausgesetzt. In dieser Arbeit soll daher auf die Grundlagen und Entstehung latenter Steuern eingegangen werden. Wichtige Fragen, die in diesem Rahmen beantwortet werden, sind: Welche Konzeptionen stecken hinter dem Begriff der latenten Steuern Welche Methoden müssen bzw. können angewandt werden Wie sind die Bilanzierungsvoraussetzungen, der Ausweis und die Bewertung Welche unterschiedlichen Fälle und Entstehungsursachen aktiver und passiver latenter Steuern gibt es' Studienarbeit aus dem Jahr 2004 im Fachbereich Wirtschaft - Rechnungswesen, Bilanzierung, Steuern, Note: 2, Hochschule Pforzheim, 15 Quellen im Literaturverzeichnis, Sprache: Deutsch.Author: Wacker, Kathrin Publisher: GRIN Verlag Illustration: N Language: GER Title: Latente Steuern nach HGB und IFRS Pages: 00024 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638357074 Category: Business & Economics : General

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