

Gründe Für Die Umstellung Der Rechnungslegung Von Hgb Und Ias - Mario Pasalic

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Das vorliegende Buch soll dem Leser einen Einblick in die Rechnungslegung nach HGB und IAS geben. Des Weiteren werden die Gründe für die Umstellung der Rechnungslegung von HGB auf IAS angesprochen. Durch die fortlaufende Internationalisierung der Wirtschaftsbeziehungen verlangen die Kapitalmärkte verständlicherweise international vergleichbare Jahres- und Konzernabschlüsse. Deutsche Unternehmen gehen aus diesem Grund vermehrt dazu über Jahres- und Konzernabschlüsse nach den US-Generally Accepted Accounting Principles (US-GAAP) oder nach den International Accounting Standards (IAS) zu veröffentlichen. Ab dem Jahre 2005 werden alle börsennotierten Unternehmen mit Sitz in der Europäischen Union zur Aufstellung von Konzernabschlüssen nach IAS verpflichtet. Die IAS werden daher künftig in der Europäischen Union und damit auch in Deutschland eine herausragende Stellung einnehmen.

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