

IFRS für Kleinere Und Mittlere Unternehmen- Pro Und Contra - Norbert Schiller

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Die Internationalisierung und Verflechtung der Märkte wird ein immer größeres Thema für Unternehmen. Nahezu kein Unternehmer kann es sich mehr erlauben, sich nur auf den deutschen Markt zu konzentrieren. Das Ausland wird zunehmend wichtiger, um neue Lieferanten und Kunden zu gewinnen, ebenso um alternative Finanzierungsformen wie z.B. Private Equity und Asset Back Securities in Anspruch nehmen zu können. Wie sich diese Internationalisierung und Globalisierung in Deutschland schon bemerkbar gemacht hat, sieht man an den seit 1998 verabschiedeten Gesetzen. Hierzu gehören das Kapitalaufnahmeerleichterungsgesetz KapAEG, das Gesetz zur Kontrolle und Transparenz im Unternehmensbereich KonTraG, das Kapitalgesellschaften Co. Richtlinienengesetz KapCoRiLiG und das Transparenz- und Publizitätsgesetz TransPuG. Durch diese Gesetze wurden die Türen zum internationalen Markt erst richtig geöffnet. Um den Trend der Internationalisierung weiter voran zu treiben, benötigt man eine einheitliche internationale Rechnungslegung mit international geltenden Standards, wie z.B. den existierenden IFRS, die ab 2005 für die Konzernabschlüsse der börsennotierten EU- Unternehmen verpflichtend sind. Für den Mittelstand ist allerdings noch keine Verpflichtung vorgesehen. Es ist lediglich ein Wahlrecht eingeräumt worden. Nun müssen sich die Mitgliedsstaaten der EU Gedanken machen, ob sie das Wahlrecht in nationales Recht umsetzen. Author: Schiller, Norbert Publisher: GRIN Verlag Illustration: N Language: GER Title: IFRS für kleinere und mittlere Unternehmen- Pro und Contra Pages: 00017 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638381369 Category: Business & Economics : General

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