

Ifrs Und Rating - Mathias Schuster

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Ziel der vorliegenden Arbeit ist es, die gesetzlichen und theoretischen Grundlagen des Ratings zu erläutern, um im Anschluss daran in Kapitel 3 dieses Schema bezogen auf die Ansatz- und Bewertungsmöglichkeiten der einzelnen Positionen des HGB- und IFRS-Abschlusses anzuwenden und die Unterschiede zu vergleichen. Ergänzend hierzu werden bereits existierende Studien über die grundlegende Haltung und die Einschätzung von Kreditinstituten gegenüber den neuen IFRS-Standards sowie der Zusammenhang und die Relevanz hinsichtlich des Ratings durch Banken herangezogen. Abschliessend wird eine Zusammenfassung der relevanten Erkenntnisse kritisch gewürdigt und die Arbeit mit einem Ausblick abgeschlossen. Author: Schuster, Mathias Publisher: GRIN Verlag Illustration: N Language: GER Title: IFRS und Rating Pages: 00025 (Encrypted PDF) On Sale: 2010-01-01 SKU-13/ISBN: 9783640721078 Category: Business & Economics : General

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