

Konzernbilanztheorien Und Ihr Niederschlag In Hgb Und Ifrs - Thomas Bartels

[DOWNLOAD HERE](#)

Die Begriffe Einheitstheorie und Interessentheorie gehen beide auf Bores zurück, der sie 1935 erstmalig im Zusammenhang mit Konzernabschlüssen gebrauchte. [Vgl. Bores, Wilhelm: Konsolidierte Erfolgsbilanzen und andere Bilanzierungsmethoden für Konzerne und Kontrollgesellschaften, Leipzig 1935, S. 129f.] Der wesentliche Unterschied zwischen Einheits- und Interessentheorie besteht in der Definition der Gesellschafter und damit der Eigenkapitalgeber des Konzerns. Nach der Interessentheorie sind die alleinigen Eigenkapitalgeber des Konzerns die Mehrheitsgesellschafter. [Vgl. ebd., S. 130.] Nach der Einheitstheorie sind dagegen sowohl die Mehrheitsgesellschafter als auch die Minderheitsgesellschafter Eigenkapitalgeber des Konzerns. [Vgl. Baetge, Jörg/Kirsch, Hans-Jürgen/Thiele, Stefan: Konzernbilanzen, a.a.O., S. 12.] Die Darstellung der Konzernbilanztheorien bezieht sich im Folgenden insbesondere auf vier Ausprägungen: dem Ausweis der Anteile anderer Gesellschafter, der anzuwendenden Konsolidierungsmethode, der Bemessung des Goodwills und der Behandlung konzerninterner Geschäftsfälle. Studienarbeit aus dem Jahr 2006 im Fachbereich Wirtschaft - Rechnungswesen, Bilanzierung, Steuern, Note: 1,3, Johannes Gutenberg-Universität Mainz, Veranstaltung: Seminar Konzernrechnungslegung, 23 Quellen im Literaturverzeichnis, Sprache: Deutsch. Author: Bartels, Thomas Publisher: GRIN Verlag Illustration: N Language: GER Title: Konzernbilanztheorien und ihr Niederschlag in HGB und IFRS Pages: 00020 (Encrypted PDF) On Sale: 2007-01-01 SKU-13/ISBN: 9783638614740 Category: Business & Economics : General

[DOWNLOAD HERE](#)

Similar manuals:

[Rothenburg Upon The River Tauber Middle Frankonia Bavaria Germany Business Sign Restaurant Altes Bruhaus](#)

[BRD Germany Bavaria Upper Bavaria Capitol Of Bavaria Odeons Square Hall Of Generals With Lion And The Theatiner Church Towers Of Theatiner Church](#)

[Munich, DEU, 20. May 2005 - Donnersberger Bridge In Munich, On Right Hand Side Is The General Customs Office Visible.](#)

[Rich Businessmen](#)

[Rich Businessmen](#)

[Rich Businessmen](#)

[Symbolic For Business Men](#)

[Symbolic For Business Men](#)

[Businesspeople And Money](#)

[Businessman And Money](#)

[Symbolic For Right Way In Business](#)

[Symbolic For Right Way In Business](#)

[Symbolic For Right Way In Business](#)

[Symbolic For Right Way In Business](#)

[Symbolic For Right Way In Business](#)

[Symbolic For Right Way In Business](#)

[Businessman And Money](#)

[Businessman And Money](#)

[Businessman And Money](#)

[Symbolic For Businessmen And Money](#)

[Businessmen And Money](#)

[Businessmen And Money](#)

[Ukraine Kiev Place Of Independence Northern Part With Historical Buildings In Sowjet Realism Architecture With Glasdome Of Shopping Center Globus I Businesspeople Tourists Visitors Blue Sky 2004](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Gate From General Staff Building To The Big Square With Alexander Column Built In 1834 By Architect Auguste Montferrand N](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Gate From General](#)

[Staff Building To The Big Square With Alexander Column Built In 1834 By Architect Auguste Montferrand N](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Gate From General Staff Building To The Big Square With Alexander Column Built In 1834 By Architect Auguste Montferrand N](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate General Staff Building To The Big Square](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square With Alexander Column Built In 1834 Near Eremit](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square With Alexander Column Built In 1834 Near Eremit](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square With Alexander Column Built In 1834 Near Eremit](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square With Alexander Column Built In 1834 Near Eremit](#)

[GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square](#)

[GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Gate From General Staff Building To The Big Square With Alexander Column Built In 1834 By Architect Auguste Montferrand N](#)

[GUS Russia St. Petersburg 300 Years Old Venice Of The North Gate From General Staff Building To The Big Square With Alexander Column Built In 1834 By Architect Auguste Montferrand Near Eremitage](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Big Square With Alexander Column Built In 1834 By Architect Auguste Montferrand And The Building Of General Staff And The](#)

[White Nights, GUS Russia St Petersburg 300 Years Old Venice Of The North At The Royal Field Memorial For Generalism Alexander Suworow](#)

[Crosswalk With Yellow Car-stop Button And A Businessman Crossing. Paarl - South-Africa](#)

[Businessmann Standing In A Papership Made Of Banknote](#)

[Businessmann Standing In A Papership Made Of Banknote](#)

[Businessmann Standing In A Papership Made Of Banknote](#)

[Businesspeople Looking Through A Loupe On A Papership Made Of Euro Banknote](#)

[Businesspeople Looking Through A Loupe On A Papership Made Of Euro Banknote](#)

[Business People Looking Through A Loupe](#)

[Business People Looking Through A Loupe](#)

[Symbolic Business People Under Loupe](#)

[Accumulation Of Inflatable Multicolored Swimming Tires In Business For Beach Accessories.](#)

[Morning Mood In The Brussels City Center To The St. Michels St. Michiels Cathedral. Illuminated Business In A Wilhelminian Style Building Before Cathedral In The Blue Morning Light.](#)

[Business Manager With No Money In His Pocket Is Totally Washed Out](#)

[Business Manager With No Money In His Pocket Is Totally Washed Out](#)