

# Rechnungslegung In Hochinflationländern - Jens Althoff

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Gerade heute, wo regelmäÙig die Rede von Globalisierung ist, ist der Kontakt zu Kunden, Lieferanten oder Tochterunternehmen in Hochinflationländern nichts Ungewöhnliches mehr. Oft werden aber starke Bedenken in Bezug auf eine Tätigkeit in diesen Ländern geäuÙert, da das Risiko dort um ein vielfaches höher ist. Dies bezieht sich vor allem auch auf Tochterunternehmen und Joint Ventures, da das hierbei eingesetzte Kapital oft sehr hoch ist. Viele internationale Unternehmen haben aber gar nicht die Möglichkeit einer Alternative zu einem solchen Engagement, um ihre Kunden in diesen Ländern zu bedienen. Für diese Unternehmen ist es sehr wichtig, die speziellen Möglichkeiten des Rechnungswesen, der Bilanzierung und des Controlling zum Umgang mit der Hochinflation zu kennen und anwenden zu können. In dieser Seminararbeit wird auf die Problematik im Umgang mit dieser Problematik eingegangen. Der Schwerpunkt der Arbeit liegt im Bereich der Bilanzierung. Es wird auf die Entstehung von Scheingewinnen eingegangen, die grundsätzlich parallel mit dem Anstieg der Inflationsrate ansteigen. Es wird in diesem Zusammenhang die Instrumente der Unternehmenserhaltung erklärt, ebenso wie die entsprechenden Besonderheiten in Hochinflationländern. Zum Abschluss dieser Arbeit werden die Maßnahmen anhand des Länderbeispiels Argentinien verdeutlicht. Vordiplomarbeit aus dem Jahr 2004 im Fachbereich Wirtschaft - Controlling, Note: 2, Fachhochschulzentrum Eisenstadt (Internationale Wirtschaftsbeziehungen), 14 Quellen im Literaturverzeichnis, Sprache: Deutsch. Author: Althoff, Jens Publisher: GRIN Verlag Illustration: N Language: GER Title: Rechnungslegung in Hochinflationländern Pages: 00029 (Encrypted PDF) On Sale: 2004-01-01 SKU-13/ISBN: 9783638323475 Category: Business & Economics : Management - General

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