

Hedge Accounting Nach Ifrs - Christian Falk

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Die verschiedenen Wertansätze für Finanzinstrumente, gemäß den internationalen Rechnungslegungsvorschriften, zählen zu den am heftigsten kritisierten Beschlüssen des International Accounting Standards Board (IASB). Die International Accounting Standards (IAS) bezeichnen die Bilanzierung von Sicherungsgeschäften als Hedge Accounting. Ohne spezielle Regelungen, die die Wertansatzpolitik durchbrechen, würden die ökonomisch gegenläufigen, sich ausgleichenden Sicherungsbeziehungen in einer nicht-repräsentativen Art und Weise dargestellt werden. In dieser Arbeit soll die Notwendigkeit einer einheitlichen Bewertung der Erfolgswirkungen von Finanzinstrumenten bei sich wirtschaftlich kompensierenden Geschäften durch die Vorschriften zum Hedge Accounting thematisiert und anhand einer empirischen Studie kritisch gewürdigt werden. Author: Falk, Christian Publisher: GRIN Verlag Illustration: N Language: GER Title: Hedge Accounting nach IFRS Pages: 00032 (Encrypted PDF) On Sale: 2010-01-01 SKU-13/ISBN: 9783640711413 Category: Business & Economics : General

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