

Bilanzpolitik: Theoretische Und Empirische Grundlagen - Theo Tino Gr  tschel

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'Aus einer Analyse des Konzernabschlusses der Babcock Borsig AG gehe hervor, dass der Maschinen- und Anlagenbauer sein Eigenkapital offenbar massiv 'sch    n gerechnet' hat. Aus einem Minus von mindestens 45 Millionen Mark wurde dank geschickter Bilanzpolitik ein Plus von 201 Millionen Mark. Nach den internationalen Rechnungsstandards IFRS und US-GAAP w    re ein negatives Eigenkapital von minus 289 Millionen Mark herausgekommen.' Was genau verbirgt sich hinter dem Begriff Bilanzpolitik? Welche formalen und materiellen Gestaltungsm    glichkeiten stehen im Rahmen der Erstellung des Jahresabschlusses zur Verf    gung? Wie k    nnen bilanzpolitische Ma    nahmen empirisch     berpr    ft werden? Das vorliegende Referat soll Aufschluss     ber wesentliche bilanzpolitische Grundlagen geben. Author: Gr    tschel, Theo Tino Publisher: GRIN Verlag Illustration: N Language: GER Title: Bilanzpolitik: Theoretische und empirische Grundlagen Pages: 00013 (Encrypted PDF) On Sale: 2010-01-01 SKU-13/ISBN: 9783640732531 Category: Business & Economics : General

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