

Bilanzielle Behandlung Langfristiger Vermögenswerte Nach IFRS 5 - Thomas Reutin

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Durch den neu geschaffenen IFRS 5 werden besondere Bilanzierungsregelungen für langfristige Vermögenswerte, die zur Veräußerung gehalten werden, geschaffen. Der Standard regelt dabei umfangreich Anforderungen für die Klassifizierung, Bewertung und Darstellung der zur Veräußerung gehaltenen langfristigen Vermögenswerte. Durch den neuen Standard soll es den Abschlussadressaten ermöglicht werden zukünftig zwischen zu erwartenden und zukünftig nicht mehr gegebenen Tätigkeiten zu unterscheiden. Die Prognoserelevanz der Periodenergebnisse wird dadurch verbessert und eine zutreffendere Einschätzung der zukünftigen Unternehmensentwicklung ermöglicht. Ziel ist es, neben der Vermittlung formaler Voraussetzung zur Anwendung der neuen Bilanzierungsvorschriften für langfristige Vermögenswerte, die zur Veräußerung gehalten werden, auch einen Einblick zu geben, welche Vorteile sich für den Bilanzadressaten durch die neu geschaffene Rechnungslegungsvorschrift IFRS 5 ergeben. Author: Reutin, Thomas Publisher: GRIN Verlag Illustration: N Language: GER Title: Bilanzielle Behandlung langfristiger Vermögenswerte nach IFRS 5 Pages: 00021 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638381949 Category: Business & Economics : General

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