

Rückstellungen Für Drohende Verluste - Jörg Weiss

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Rückstellungen nehmen künftige Risiken vorweg. Sie werden handelsrechtlich und steuerrechtlich gewinnmindernd auf der Passivseite der Bilanz gebildet. Die handelsrechtlichen Möglichkeiten einer Rückstellungsbildung sind steuerrechtlich dem Grunde und der Höhe nach aus fiskalpolitischen Gründen stark eingeschränkt. Übereinstimmend sind in beiden Bilanzen Rückstellungen für ungewisse Verbindlichkeiten auszuweisen. Ein großer Teil der bilanzsteuerrechtlichen Rechtsprechung befasst sich mit Rückstellungsproblemen. Sind die Voraussetzungen für die Bildung von Rückstellungen gegeben, müssen diese gebildet werden. Umfangreiche Rückstellungen können die Eigenkapitalquote beeinträchtigen. Soweit Spielräume bei der Beurteilung der Rückstellungsvoraussetzungen und -bewertung aus fiskalpolitischen Gründen vorliegen, sind Rückstellungen ein vorzügliches Mittel der Steuerbilanzpolitik. Author: Weiss, Jörg Publisher: GRIN Verlag Illustration: N Language: GER Title: Rückstellungen für drohende Verluste Pages: 00018 (Encrypted PDF) On Sale: 2004-01-01 SKU-13/ISBN: 9783638280464 Category: Business & Economics : General

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