

Die Regierungsentwürfe Des Bilanzrechtsreformgesetzes Und Des Bilanzkontrollgesetzes - Christoph Becker

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In der vorliegenden Diplomarbeit werden die Regierungsentwürfe zum Bilanzrechtsreformgesetz und zum Bilanzkontrollgesetz dargestellt. Ziel der Arbeit ist es, die durch die Regierungsentwürfe bedingten Änderungen und Neuerungen im Handelsbilanzrecht unter Berücksichtigung der Vorgaben der Europäischen Union und des 10-Punkte-Programms der Bundesregierung vom 25. Februar 2003 aufzuzeigen. Mit dem Bilanzrechtsreformgesetz wird der internationale Rechnungslegungsstandard IFRS für bestimmte Konzerne zwingend eingeführt. Darüber hinaus wird die Qualität der Abschlussprüfung durch Stärkung der Unabhängigkeit des Abschlussprüfers gesichert. Mit der Einführung des Enforcements in das deutsche Bilanzrecht durch das Bilanzkontrollgesetz wird eine dritte Säule der Unternehmensprüfung geschaffen, die befugt ist, die Jahresabschlüsse börsennotierter Unternehmen zu prüfen. The submitted thesis expounds the exposed governmental drafts regarding the 'Bilanzrechtsreformgesetz' and the 'Bilanzkontrollgesetz'. The thesis aims to describe the amendments and reforms of the balance sheet law which the realization of the exposed governmental drafts will cause, taking into consideration the guidelines of the European Union and the '10-Punkte-Programm' of the Federal Government from 25th February 2003. The 'Bilanzrechtsreformgesetz' will introduce the international reporting standards IFRS on a compulsory basis for certain trusts. Furthermore, the quality of the annual audit will be guaranteed by strengthening the independence of the accountant. By introducing an enforcement system into the German balance sheet law with the 'Bilanzkontrollgesetz', a third column which is authorized to audit the annual reports of companies listed on the stock exchange will be created. Author: Becker, Christoph Publisher: GRIN Verlag Illustration: N Language: GER Title: Die Regierungsentwürfe des Bilanzrechtsreformgesetzes und des Bilanzkontrollgesetzes Pages: 00067 (Encrypted PDF) On Sale: 2004-01-01 SKU-13/ISBN: 9783638309080 Category: Business & Economics : General

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