

Bestehende Bilanzielle Wahlrechte In Ias/ifrs - Marc Lory

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Auf den ersten Blick scheinen die bilanziellen Wahlrechte in den IAS/IFRS keine große Bedeutung zu haben. Gerade nach dem Comparability- and Improvement Project 2003 wurden viele Standards überarbeitet und Wahlrechte gestrichen. Betroffen waren allerdings vorwiegend sogenannte 'offene' Wahlrechte. Unterschieden wird in dieser Arbeit zwischen 'offenen' und 'verdeckten' Wahlrechten. Die 'offenen Wahlrechte' unterteilen sich in Ausweis-, Bilanzierungs- und Bewertungswahlrechten. Im Bezug auf die 'verdeckten' Wahlrechten unterscheidet der Autor zwischen fehlenden, unscharfen und Ermessensregelungen. In der Gliederung der 'verdeckten' Wahlrechte stützt sich der Autor vor allem auf Joachim S. Tanski. Diese Aufteilung soll die Vielfalt der 'verdeckten' Wahlrechte widerspiegeln. Da auch für den Bilanzersteller ein großer Spielraum bei den 'verdeckten' Wahlrechten besteht, wurde hierauf der Schwerpunkt der Arbeit gelegt. Außerdem sind den 'offenen' und explizit genannten Wahlrechten nach Einschätzung des Autors keine große Bedeutung zuzumessen, da das Wahlrecht klar definiert ist. Vielmehr dominieren 'unscharfe Begriffe' und Ermessensregelungen die Wahlrechte innerhalb der IAS/IFRS. Allerdings sind die 'verdeckten' Wahlrechte oft nur schwer in eine Gliederung zu pressen, da sie problemlos unter mehreren Punkten erscheinen könnten. Ziel dieser Arbeit soll sein, dem Leser eine Vorstellung und einen kurzen, beispielhaften Abriss der Probleme vor allem der 'verdeckten' Wahlrechte zu geben. Author: Lory, Marc Publisher: GRIN Verlag Illustration: N Language: GER Title: Bestehende bilanzielle Wahlrechte in IAS/IFRS Pages: 00019 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638370547 Category: Business & Economics : General

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