

Die Bilanzierung Von Anwendungssoftware Nach Handelsrecht Und Ifrs Aus Anwendersicht - Melanie Richter

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Die vorliegende Arbeit befasst sich mit der bilanziellen Behandlung von Anwendungssoftware sowohl nach nationalem als auch nach internationalem Recht. Hierbei ergibt sich eine Reihe von spezifischen Problembereichen, deren Herangehensweise nach nationalem und internationalem Recht teilweise sehr unterschiedlich ausfallen kann. Zunächst werden die zur bilanziellen Behandlung von Anwendungssoftware notwendigen Begriffsabgrenzungen sowie eine Klassifizierung der einzelnen Arten von Anwendungssoftware in technischer und bilanzieller Hinsicht vorgenommen. Anschließend erfolgt die Betrachtung der bilanziellen Behandlung nach deutschem Handelsrecht sowie nach internationalen Rechnungslegungsstandards. Darauf aufbauend werden die wesentlichen Gemeinsamkeiten und Unterschiede bei der Bilanzierung von Anwendungssoftware nach HGB und IFRS verglichen und außerdem die möglichen bilanzpolitischen Spielräume aufgezeigt. Author: Richter, Melanie Publisher: GRIN Verlag Illustration: N Language: GER Title: Die Bilanzierung von Anwendungssoftware nach Handelsrecht und IFRS aus Anwendersicht Pages: 00045 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640355945 Category: Business & Economics : General

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