

Unterschiede In Der Behandlung Langfristiger Fertigungsaufträge Zwischen Hgb Und Ifrs - Christian Quickert

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Für die Bilanzierung von langfristigen Fertigungsaufträgen können verschiedene Methoden herangezogen werden. Completed Contract (HGB Ansatz) Percentage of Completion (IFRS/US-GAAP Ansatz) Das HGB schreibt eine Bewertung nach der Completed Contract Methode (CCMethode) vor, während International Financial Reporting Standards (IFRS) auf die Percentage of Completion Methode (PoC) bestehen. Die United States - Generally Accepted Accounting Principles (US-GAAP) sehen zwar grundsätzlich auch PoC als Standard, allerdings besteht hier die Möglichkeit, bei einer Unmöglichkeit einer zuverlässigen Schätzung des Gesamtgewinns die CCMethode anzuwenden. Diese zwei Bewertungsmethoden werden in den folgenden Kapiteln näher erläutert und gegenübergestellt. Author: Quickert, Christian Publisher: GRIN Verlag Illustration: N Language: GER Title: Unterschiede in der Behandlung langfristiger Fertigungsaufträge zwischen HGB und IFRS Pages: 00022 (Encrypted PDF) On Sale: 2007-01-01 SKU-13/ISBN: 9783638589413 Category: Business & Economics : General

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