

# Besonderheiten Des Jahresabschlusses Der Gmbh Co. Kg - Ursula Hertlein

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Die Rechtsform der GmbH Co. KG ist im deutschen Mittelstand sehr verbreitet. Gerade bei Familienunternehmen erfreut sich die GmbH Co. KG großer Beliebtheit, neben steuerlichen Aspekten vor allem wegen der beschränkten Haftung. Die GmbH Co. KG kombiniert die steuerlichen Vorteile der Kommanditgesellschaft als Personengesellschaft mit der beschränkten Haftung der GmbH. Bis vor einigen Jahren machte auch die fehlende Prüfungs- und Offenlegungspflicht die GmbH Co. KG zu einer bevorzugten Gesellschaftsform. Das änderte sich durch das im Jahr 2000 in Kraft getretene Kapitalgesellschaften- und Co.- Richtlinie-Gesetz grundlegend. Die nachfolgende Arbeit stellt die durch das Kapital- und Co.- Richtlinie-Gesetz eingeführten Besonderheiten des Jahresabschlusses der GmbH Co. KG dar. Schätzungen zufolge fallen in Deutschland zwischen 100.000 (Binz/Sorg, 2005, S. 308) und 150.000 (Zwirner, 2001, S. 801) Unternehmen in diese Regelungen. Author: Hertlein, Ursula Publisher: GRIN Verlag Illustration: N Language: GER Title: Besonderheiten des Jahresabschlusses der GmbH Co. KG Pages: 00014 (Encrypted PDF) On Sale: 2006-01-01 SKU-13/ISBN: 9783638497343 Category: Business & Economics : Accounting - General

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