

Reduktion Der Konzernsteuerquote Durch Internationale Steuerplanung - Michael Kern

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Die Seminararbeit umfasst 5 Teile, wobei die einzelnen Teile wiederum untergliedert sind. Im Anschluss an die eigentliche Arbeit befindet sich das Literaturverzeichnis, welches alle zur Ausarbeitung des Themas 'Reduzierung der Konzernsteuerquote durch internationale Steuerplanung' - verwendeten Bücher, Schriften und Fachartikel im Überblick darstellt. Die Karriere der Konzernsteuerquote hat in den letzten Jahren eine enorme Entwicklung durchlebt. Vor einigen Jahren führte diese Kennzahl noch ein behutsames Leben in Lehrbüchern zur Bilanzanalyse. Heutzutage ist es ein weitverbreitetes Diskussionsthema diverser Publikationen und Seminare, sowie auf Hauptversammlungen börsennotierter Unternehmungen¹. Die Kennziffer ist eine aus dem Rechnungswesen abgeleiteter Indikator zur Messung der Ertragssteuerbelastung des Konzerns und durch sie kann eine steuerliche Performance- Beurteilung eines Unternehmens durchgeführt werden. Immer mehr Analysten verwenden die Konzernsteuerquote als einen wesentlichen Faktor zur Beurteilung der betrieblichen Steuerpolitik. Die Streifung zu einer Kennziffer für den externen Unternehmensvergleich, wird durch das Vorstellen der internationalen Rechnungslegung (vor allem der International Accounting Standard bzw. International Financial Reporting Standards) stark unterstützt². [...] ¹ Vgl. u.a. Herzig/Dempfle, DB 2002, S. 1; Müller, DStR 2002, S. 1684; Hannemann/Peffermann, BB 2003, S.727. ² Vgl. Endres, in: Oestreicher (Hrsg.), Internationale Steuerplanung, S. 164. Author: Kern, Michael Publisher: GRIN Verlag Illustration: N Language: GER Title: Reduktion der Konzernsteuerquote durch internationale Steuerplanung Pages: 00023 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638388979 Category: Business & Economics : General

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