

Darstellung Und Beurteilung Der Anwendung Von Ias 39 - Majid Tehrani

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Die zunehmende Globalisierung der Märkte und der damit verbundene, stetig wachsende Wettbewerbsdruck in Kombination mit der Harmonisierung europäischer Märkte macht es notwendig, internationale einheitliche Bilanzierungsstandards zu entwickeln, um beispielsweise die Jahresabschlüsse vergleichbar zu machen. Um den Zugang zu den internationalen Kapitalmärkten zu erhalten, ist eine internationale Rechnungslegung unabdingbar..... Die Vereinigung und Standardisierung von Bilanzierungs- und Bewertungsvorschriften erleichtert die Vergleichbarkeit von Unternehmenserfolgen und ermöglicht somit einen direkten Zugriff auf die einzelnen Erfolgskomponenten der Unternehmen. Im Gegensatz zum deutschen Handelsrecht ist das Hauptziel des Abschlusses nach IAS die Übermittlung von entscheidungsrelevanten Informationen an mögliche Investoren, die evtl. ein monetäres Interesse an einem Unternehmen haben. Author: Tehrani, Majid Publisher: GRIN Verlag Illustration: N Language: GER Title: Darstellung und Beurteilung der Anwendung von IAS 39 Pages: 00022 (Encrypted PDF) On Sale: 2010-01-01 SKU-13/ISBN: 9783640723911 Category: Business & Economics : General

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