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Übergang von der Bilanzierung zur Einnahmen-Überschuss-Rechnung

Übergang von der Einnahmen-Überschuss-Rechnung zur Bilanz



~~Bilanzierung~~
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Wilhelm Knudwig
Fachautor und Steuerberater

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Mai 2015

Wechsel Gewinnermittlungsart Bergang Bilanzierung Einnahmen Berschuss Rechnung Ebook

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Einnahmen-Überschuss-Rechnung als alleinige Methode steuerlicher Gewinnermittlung ? Thorsten Christmann, 2003-05-06 Studienarbeit aus dem Jahr 2003 im Fachbereich BWL Rechnungswesen Bilanzierung Steuern Note 3,0 Universität zu Köln Seminar für Betriebswirtschaftliche Steuerlehre Veranstaltung Hauptseminar im SS 2003 Sprache Deutsch Abstract Das deutsche Bilanzsteuerrecht steht auf dem Prüfstand Es wird als Konglomerat von Einzelregelungen und ungeordnetes Wirrwarr kritisiert Das sog Maßgeblichkeitsprinzip die grundsätzliche Gleichbehandlung von handelsrechtlicher und steuerrechtlicher Rechnungslegung ist im Laufe der Zeit durch so viele Sonderregelungen durchbrochen worden dass es nicht mehr als die Gewinnermittlung beherrschendes einheitliches System angesehen werden kann So hat auch die letzte Steuerreform Steuerentlastungsgesetz 1999 2000 2002 Regelungen im deutschen Bilanzsteuerrecht kodifiziert Die deutsche Rechnungslegung befindet sich zur Zeit noch aus einem anderen Grund in einem Umbruchprozess Die Einführung internationaler Rechnungslegungsregeln im

Rahmen der Europ isierung des Bilanzsteuerrechts hat auch Auswirkung auf die steuerliche Gewinnermittlung Im folgenden besch ftigt sich diese Arbeit mit der Darstellung und Bewertung der bestehenden Einnahmen berschuss Rechnung nach 4 Abs 3 EStG und geht der Frage nach ob sie ggf mit Modifikationen als alleinige Gewinnermittlungsmethode geeignet ist

Die Einnahmen-Überschussrechnung Rüdiger Happe,2023-03 *Reform der steuerlichen Gewinnermittlung durch Übergang zur Einnahmen-Überschuss-Rechnung* Deborah Knirsch,2005

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