



IAS 16 und 40 - Ein Vergleich zur deutschen Rechnungslegung (German Edition)

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Studienarbeit aus dem Jahr 2001 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 1,0,
International School of Management, Standort Dortmund (Private Fachhochschule), Sprache: Deutsch,
Abstract: Im der vorliegenden Ausarbeitung wird die Vorgehensweise der Würdigung von Sachanlagen (IAS 16) und Sachanlagen zu Renditezwecken (IAS 40) dargestellt. Dabei wird insbesondere auf Ansatz, Folgebewertung, Abschreibungen und Angabepflichten eingegangen werden. Zusätzlich werden auch die Unterschiede zwischen den beiden Standards einerseits und deren Unterschiede im Vergleich zur deutschen Rechnungslegung und den Problemen der Umstellung herausgearbeitet.

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