



Bilanzpolitik - Motive, Formen und Nachweis (Aus der Reihe: e-fellows.net stipendiaten-wissen) (German Edition)

Stefan Risse

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Studienarbeit aus dem Jahr 2012 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 1,5, Frankfurt School of Finance & Management, Sprache: Deutsch, Abstract: Immer wieder wird der negative Beigeschmack des Themas Bilanzpolitik durch populäre Einzelfälle (z.B. Enron) scheinbar bestätigt. Diese Arbeit soll daher einen möglichst neutralen Überblick über den Bereich Bilanzpolitik als Teil der Unternehmenspolitik geben und diesen klar vom Begriff der Bilanzmanipulation abgrenzen. Zuerst werden hierzu Begriff und Objekte der Bilanzpolitik geklärt. In den weiteren Kapiteln wird dann auf die einzelnen Motive, Formen und Nachweismöglichkeiten eingegangen. Die Arbeit konzentriert sich hierbei nicht auf ein bestimmtes Rechnungslegungssystem, betrachtet das Thema allerdings überwiegend aus der Perspektive deutscher Unternehmen.

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