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# Harmonisierung der europäischen Rechnungslegung

Die EU-Bilanzrichtlinie

# Die Eu Reform Rechnungslegung Pascal Schwab

**Pascal Schwab**



## **Die Eu Reform Rechnungslegung Pascal Schwab:**

Harmonisierung der europäischen Rechnungslegung: Die EU-Bilanzrichtlinie Pascal Schwab, 2015-06 Das vorliegende Buch behandelt die neue EU Bilanzrichtlinie Richtlinie 2013/34/EU welche im Juli 2013 von der Europäischen Union veröffentlicht wurde Es werden Änderungen der neuen EU Bilanzrichtlinie gegenüber der Vierten und Siebenten Richtlinie dargelegt Auch wird untersucht inwiefern die neue Bilanzrichtlinie den von der EU festgelegten Zielsetzungen gerecht wird Zudem werden etwaige Umsetzungen der Richtlinie ins deutsche Gesetz behandelt und deren Auswirkungen auf das deutsche Bilanzrecht gewürdigt Es wird außerdem auf die IFRS für kleine und mittelgroße Unternehmen eingegangen und deren Bezug zur neuen Richtlinie dargestellt Eine weitere europäische Reformbestrebung hinsichtlich der Rechnungslegung stellt die Micro Richtlinie dar die im März 2012 verabschiedet wurde Sie wird ebenfalls thematisiert und hinsichtlich ihrer Neuerungen sowie deren Auswirkungen auf das deutsche Gesetz untersucht

Die EU-Reform der Rechnungslegung Pascal Schwab, 2015-05-11 Masterarbeit aus dem Jahr 2015 im Fachbereich BWL Rechnungswesen Bilanzierung Steuern Note 1,3 Georg Simon Ohm Hochschule Nürnberg Veranstaltung BWL Sprache Deutsch Abstract Die Europäische Kommission brachte im Oktober 2011 einen Richtlinienvorschlag auf den Weg der eine Bearbeitung und Konsolidierung der Vierten und der Siebenten Richtlinie darstellen sollte Im Vorschlag wurde zum einen das Ziel formuliert mehr Klarheit und eine Verbesserung der Vergleichbarkeit der Abschlüsse von größeren und insbesondere grenzüberschreitenden Unternehmen zu schaffen und zum anderen sollte eine Reduzierung des Verwaltungsaufwands bzw Vereinfachungen insbesondere für kleine Unternehmen erreicht werden Im Juli 2013 wurde dann letztlich die neue EU Bilanzrichtlinie erlassen Das Untersuchungsziel dieser Arbeit besteht darin Änderungen der neuen EU Bilanzrichtlinie gegenüber der Vierten und Siebenten Richtlinie zu diskutieren und festzustellen inwiefern die neue Bilanzrichtlinie den von der EU festgelegten Zielsetzungen gerecht wird Zudem sollen etwaige Umsetzungen der Richtlinie ins deutsche Gesetz dargelegt und anschließend zusammenfassend deren Auswirkungen auf das deutsche Bilanzrecht gewürdigt werden Ergänzend soll außerdem auf die IFRS für kleine und mittelgroße Unternehmen eingegangen werden und deren Bezug zur neuen Richtlinie dargestellt werden Eine weitere europäische Reformbestrebung hinsichtlich der Rechnungslegung stellt die Micro Richtlinie dar die im März 2012 verabschiedet wurde Sie hat ebenfalls das Ziel kleine Unternehmen zu entlasten und soll im Rahmen dieser Arbeit hinsichtlich ihrer Neuerungen sowie deren Auswirkungen auf das deutsche Gesetz untersucht werden

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## Unveiling the Energy of Verbal Art: An Mental Sojourn through **Die Eu Reform Rechnungslegung Pascal Schwab**

In a world inundated with displays and the cacophony of immediate interaction, the profound power and emotional resonance of verbal artistry often diminish into obscurity, eclipsed by the continuous onslaught of noise and distractions. However, situated within the musical pages of **Die Eu Reform Rechnungslegung Pascal Schwab**, a interesting function of literary splendor that pulses with raw emotions, lies an memorable journey waiting to be embarked upon. Penned by way of a virtuoso wordsmith, this exciting opus instructions readers on a psychological odyssey, softly exposing the latent potential and profound impact embedded within the complicated internet of language. Within the heart-wrenching expanse of the evocative evaluation, we shall embark upon an introspective exploration of the book is main subjects, dissect their charming publishing design, and immerse ourselves in the indelible effect it leaves upon the depths of readers souls.

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