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### **E-BOOK DIE 35 WICHTIGSTEN FÄLLE HANDELSRECHT**

E-BOOK DIE 35 WICHTIGSTEN FÄLLE HANDELSRECHT Autoren: Hemmer / Wüst 9. Auflage 2020 ISBN: 978-3-86193-920-7 4th, 2024

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Teil B. Die Bilanz (Handels- Und Steuerbilanz) 88 I. Aufbau Und Gliederung 88 1. Einzelunternehmen Und Personenhandelsgesellschaften 88 ... Bewertung Der Sachanlagen Und Der Immateriellen ... Geschäfts- Oder Firmenwert 224 (5) Immaterielle Vermögenswerte Nach IAS/IFRS 228 C) Sachanlagen 231 2th, 2024

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- Identische Nutzungsdauer In Handels- Und Steuerbilanz
- Die Handelsrechtlich Gewählte Abschreibungsmethode Ist Auch In Der Steuerbilanz Anzuwenden, Sofern Sie Steuerrechtlich Zulässig Ist (Maßgeblichkeit!)
- Teilwertabschreibung In Der Steuerbilanz Nur Bei Dauer-hafter Wertminderung Zulässig (§ 6 Abs. 1 Nr. 2 S. 2

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