

BILANZGESTALTUNG

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Das Anlageverm gen bindet Kapital f r eine lange Zeit. Buchungen bei der Aktivierung haben daher einen langfristigen Einfluss auf die Bilanzgestaltung.

Sonder- und Erg nzungsbilanzen vor dem Hintergrund der

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Beschreibung Die Besteuerung von

Personengesellschaften erfolgt im Rahmen des

Transparenzprinzips nach der 2-stufigen

Gewinnermittlung.

Anlagenintensit t Wikipedia

Anlagenintensit t (Anlagequote) ist eine betriebswirtschaftliche Kennzahl, die das Verh ltnis von Anlageverm gen zum Gesamtverm gen eines Unternehmens wiedergibt.

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