

steuerberaterkammer dÃfÃesseldorf - stbk-nrw - lfd. teil des zu vermittelnde fertigkeiten und kenntnisse nr. ausbildungsberufsbildes 2. praxis- und arbeitsorganisation (Ã,Ã§ 3 nr. 2) 2.1 inhalt und organisation der ar- a) organisation der ausbildungspraxis im aufbau und ab- **der konzernabschluss nach handelsgesetzbuch (hgb) und ...** - 4.1. handelsbilanz i und handelsbilanz ii da der konzernabschluss ein weltabschluss ist, sind die schlÃfÃ¼sse der bjahresabe-teiligten unternehmen in der regel nach den lokalen rechnungslegungsvorschriften **rechnungslegung nach den international financial reporting ...** - beispiel nehmen wir an, ein unternehmen habe patentierte verfahren entwickelt, wobei entwicklungs-kosten fÃfÃ¼r die patente von 0,5 mio. ÃcÃ,Ã-angefallen sind.

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