

Manual of accounting

IFRS 2015 – Volume II

Accounting and
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**Stefan Grundmann, Rafael Harnos, Jens
Koch, Hartmut Oetker**



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Manual of Accounting Narrative Reporting 2014 PwC, 2013-01-01 UK companies are governed by legal and other regulatory requirements impacting elements of financial statements that are common to users of both IFRS and UK GAAP. These are often referred to as the front half of the financial statements. This publication contains the guidance applicable to all UK companies regardless of the GAAP under which their financial statements are prepared. Written by PwC's UK Assurance Risk and Quality team, the manual includes practical advice based on PwC's work advising clients, partners and staff. The book will be of particular interest to finance directors, accountants, legal practitioners, company administrators, financial advisors and auditors. This year's edition provides guidance for UK quoted companies on the front half of financial statements including many illustrations and examples. Key updates from previous edition include: Updated guidance for new external guidance and legislation including FRC UK Corporate governance code and 2013 Statutory instruments regulations. New real life examples from accounts.

Value Based Performance Measures Nils Eikermann, 2020-08-19 Nils Eikermann describes the framework conditions for the application of value based performance measures and critically analyses selected ones. The disclosure of value based performance indicators is important in order to demonstrate the successful management of a company and to satisfy the increasing information needs of investors. However, companies adapt the developed theoretical concepts of value based performance measures to their practical needs and thus investors are no longer able to compare the performance of companies. In addition, there is a variety of different metrics from which companies can choose. The empirical study aims to reduce existing research gaps and is divided into three parts: the analysis of annual reports of selected European companies, the calculation of a standardised value based performance measure and a value relevance study in the form of an association study.

§§ 453-466 Andreas Maurer, Harald Schoen, 2022-03-07 Band 13 2 umfasst das gesamte Speditionsgesch ft 453 bis 466

§§ 451 - 452d; 467 - 475h Benjamin von Bodungen, Andreas Maurer, 2020-12-16 Band 13 1 umfasst einen Teil der Kommentierung zum Frachtgesch ft 451 bis 452d sowie zum gesamten Lagergesch ft 467 475h. Sie wurde von Benjamin von Bodungen und Andreas Maurer besorgt.

Principles of International Economic Law Matthias Herdegen, 2016 Principles of International Economic Law provides a comprehensive overview of the central topics in international economic law with an emphasis on the interplay between the different economic and political interests on both the international and domestic levels. Following recent tendencies, the book sets the classic topics of international economic law like WTO law, investment protection, commercial law and monetary law in context with aspects of human rights, environmental protection and the legitimate claims of developing countries. The book draws a concise picture of the architecture of international economic law with all its complexities without getting lost in fragmented details. Providing a perfect introductory text to the field of international economic law, the book thoroughly analyses legal developments within their wider political, economic or social context. Topics covered range from codes of conduct for multinational enterprises to

the human rights implications of the exploitation of natural resources The book demonstrates the economic foundations and economic implications of legal frameworks It puts into profile the often complex relationship between on the one hand international standards on liberalization and economic rationality and on the other state sovereignty and national preferences It describes the new forms of economic cooperation which have developed in recent decades such as the growing number of transnational companies in the private sector and forms of cooperation between states such as the G8 or G20 This fully updated second edition covers new aspects and developments including the growing importance of corporate social responsibility mega regional agreements like CETA TTIP and TPP trade and investment related aspects of human rights law

§§ 17-83 Ulrich Burgard,Philipp S. Fischinger,Stephan Gräf,Christoph Weber,2022-12-31 Band 1 2 umfasst mit der Kommentierung der 17 83 die Vorschriften zur Handelsfirma zur Prokura und Handelsvollmacht sowie zu Handlungsgehilfen und Lehrlingen *Einleitung; §§ 1-16; 104a* Stefan Grundmann,Rafael Harnos,Jens Koch,Hartmut Oetker,2022-12-31 Band 1 1 enthält die Einleitung und die Kommentierung der 1 16 104a und umfasst damit die Vorschriften zu Kaufleuten sowie diejenigen zum Handels und Unternehmensregister **§§ 316-324a** Mathias Habersack,Christoph Weber,2023-09-18 Band 7 umfasst mit der Kommentierung der 316 324a HGB die ergänzenden Vorschriften für Kapital und bestimmte Personenhandelsgesellschaften zur Prüfung Neben aktueller Rechtsprechung und Schrifttum wurden die zahlreichen Änderungen insbesondere durch FISG und AReG berücksichtigt §§ 290-314 Peter Kindler,Ernst Thomas Kraft,2021-10-25 Die 6. Auflage des Großen Kommentars Staub HGB beginnt in 2021 und erscheint in 18 Bänden Band 6 1 enthält die Kommentierung zu 290 314 **§§ 238-288** Moritz Pöschke,Detlef Kleindiek,Klaus-Dieter Drüen,André Meyer,2021-07-19 Die 6. Auflage des Großen Kommentars Staub HGB beginnt in 2021 und erscheint in 18 Bänden In Band 5 werden die 238 bis 288 kommentiert

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