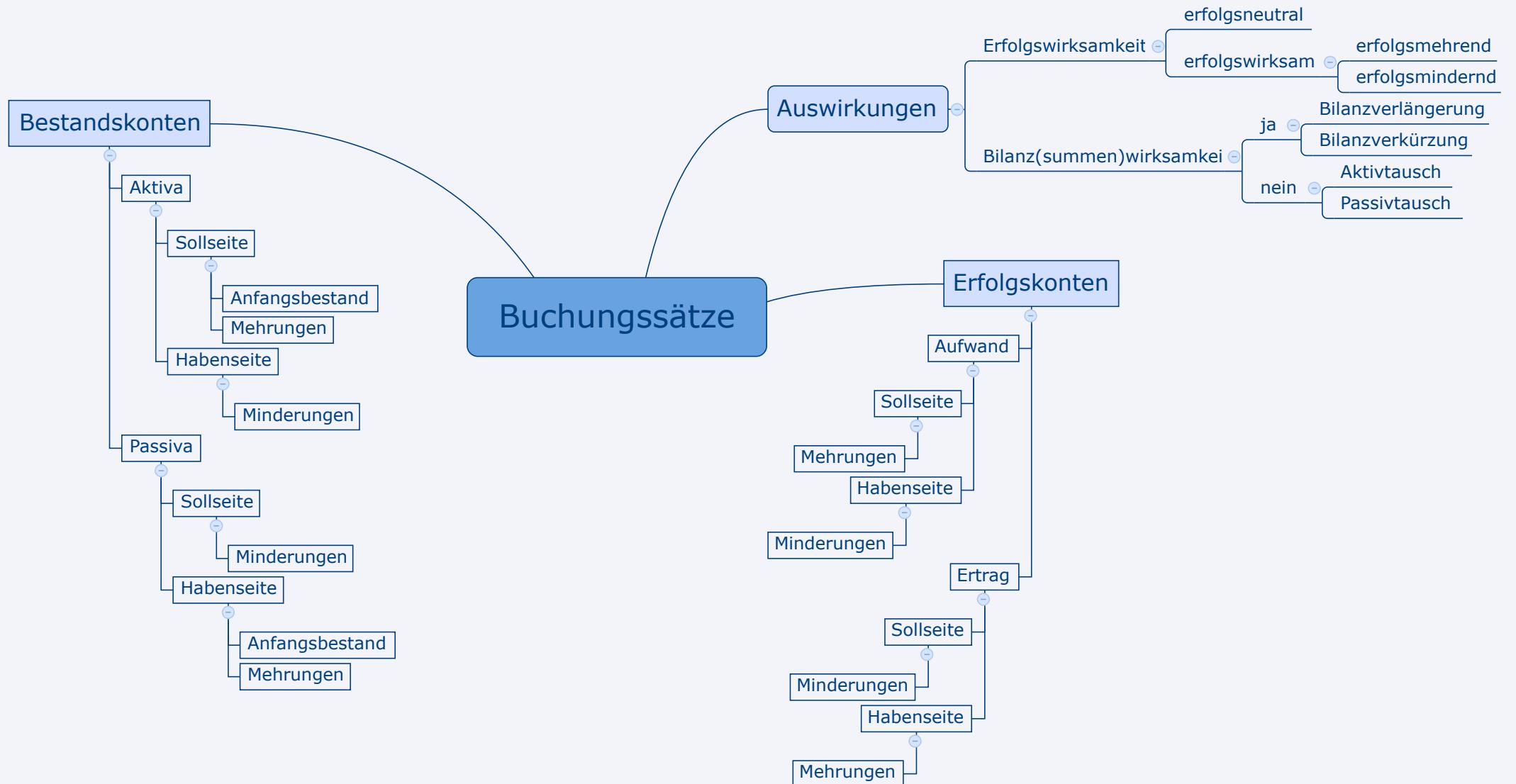
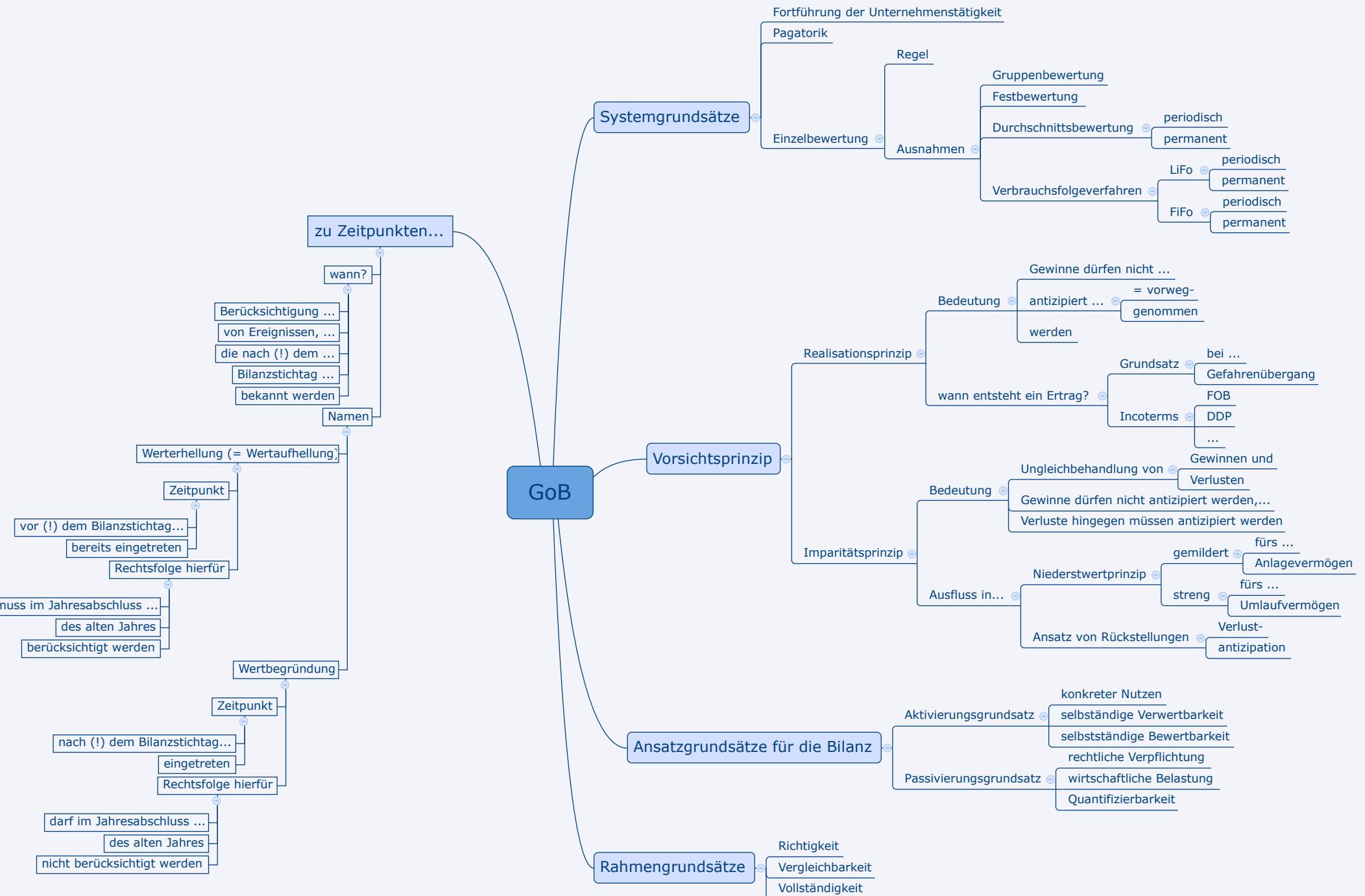
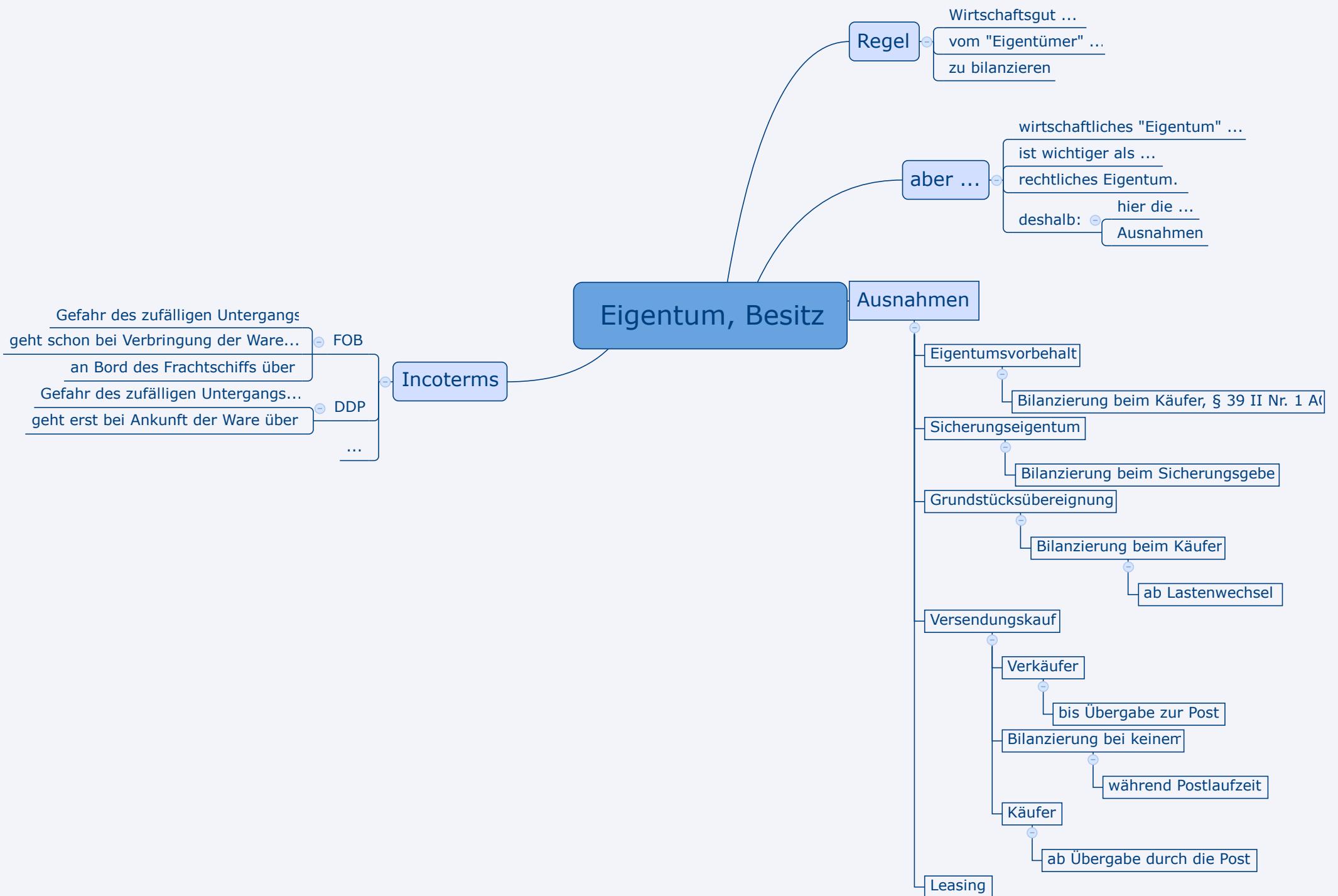


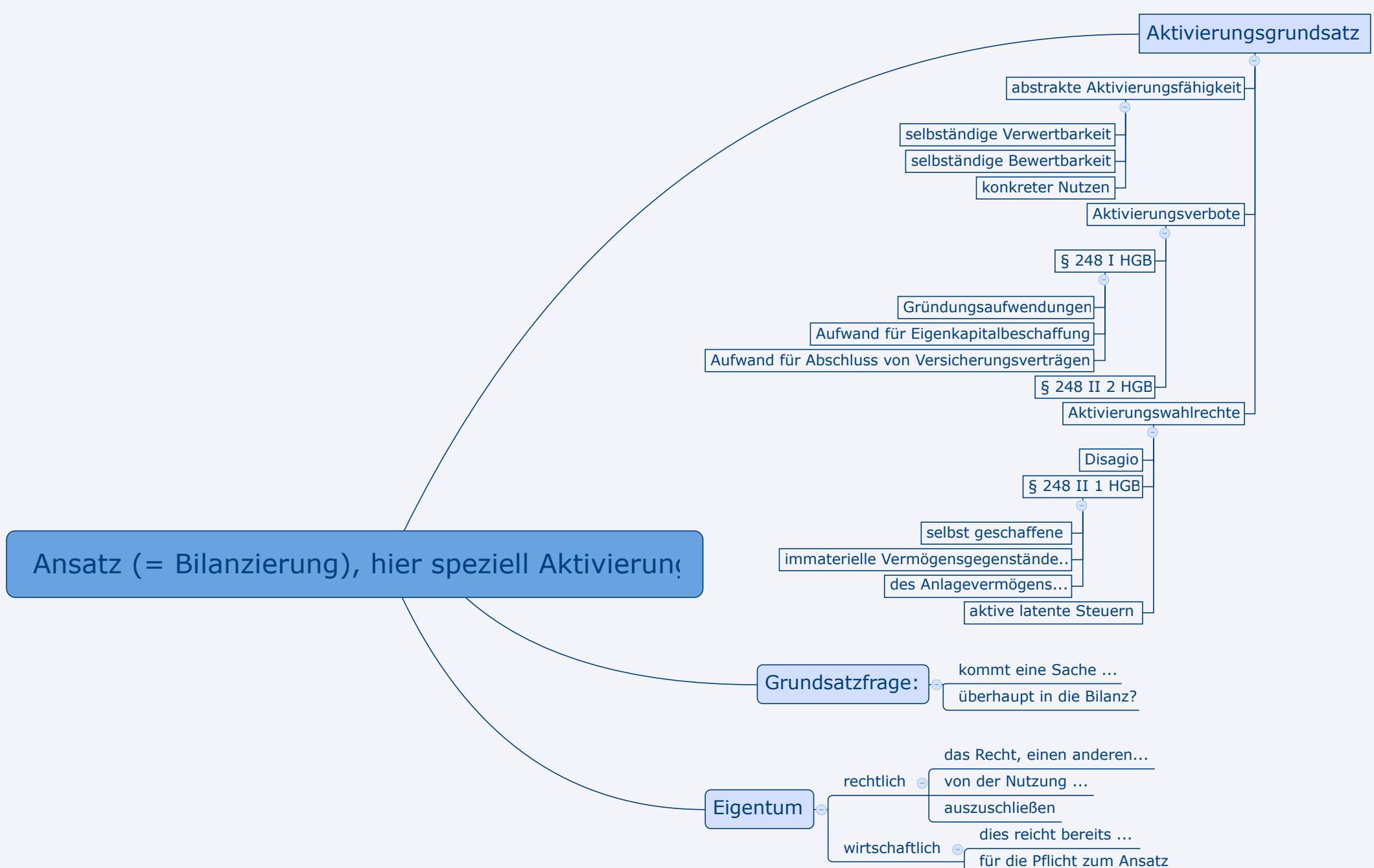
Komponenten Jahresabschluss



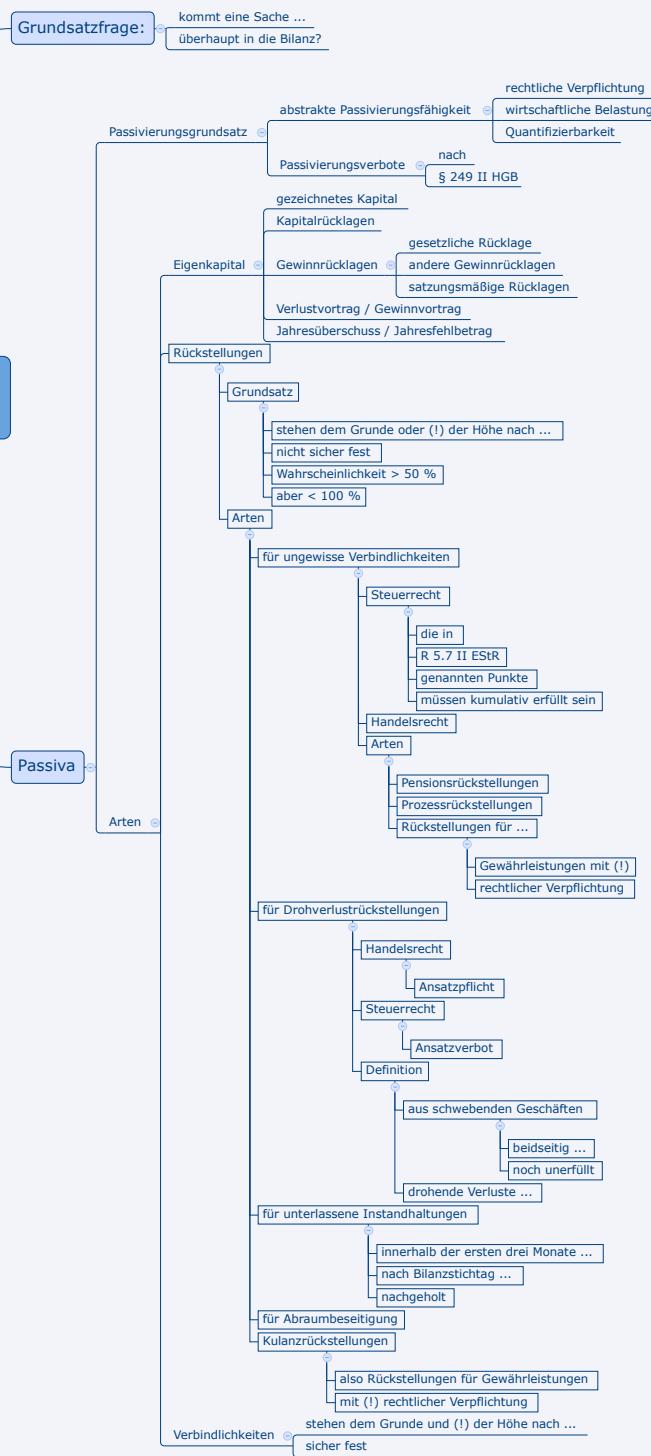


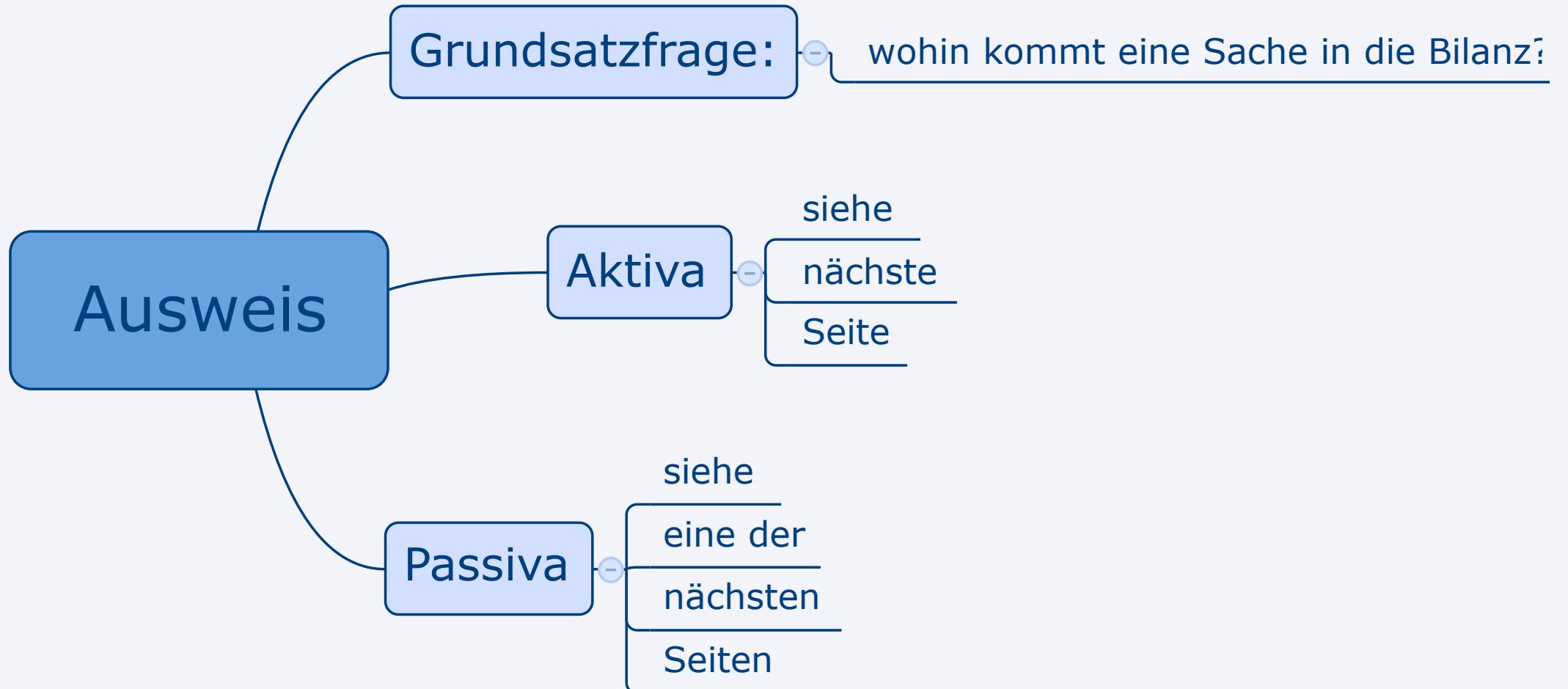


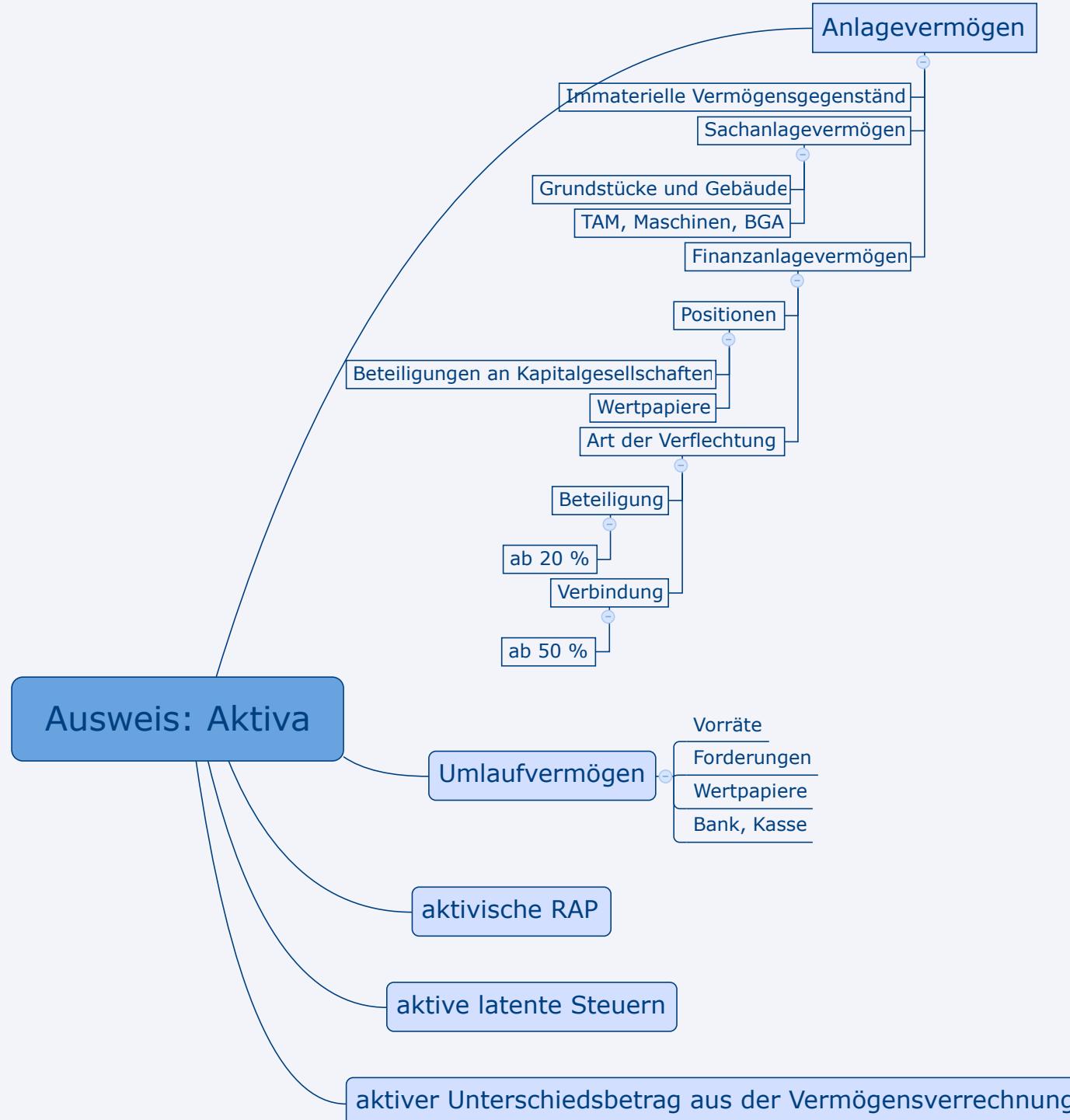


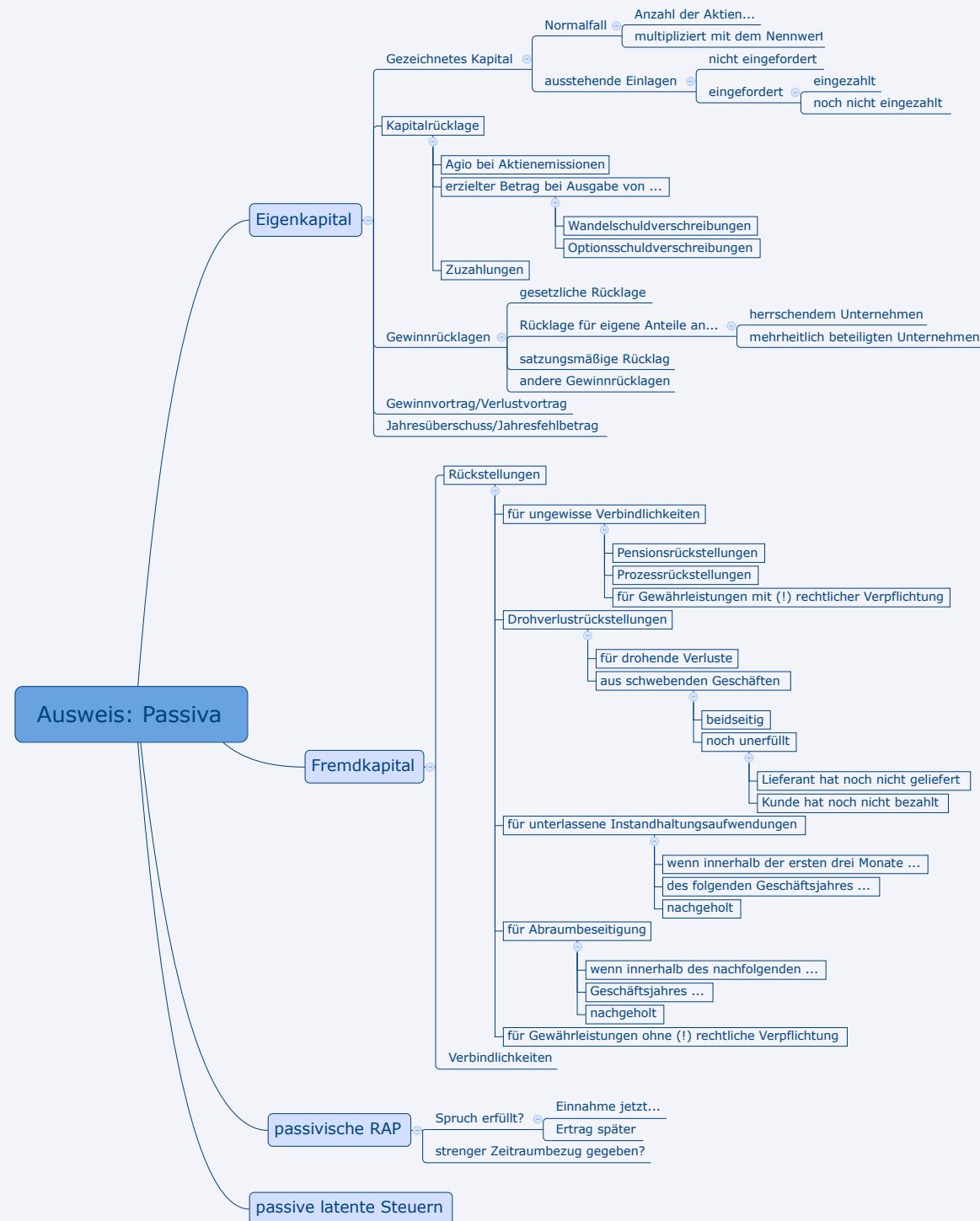


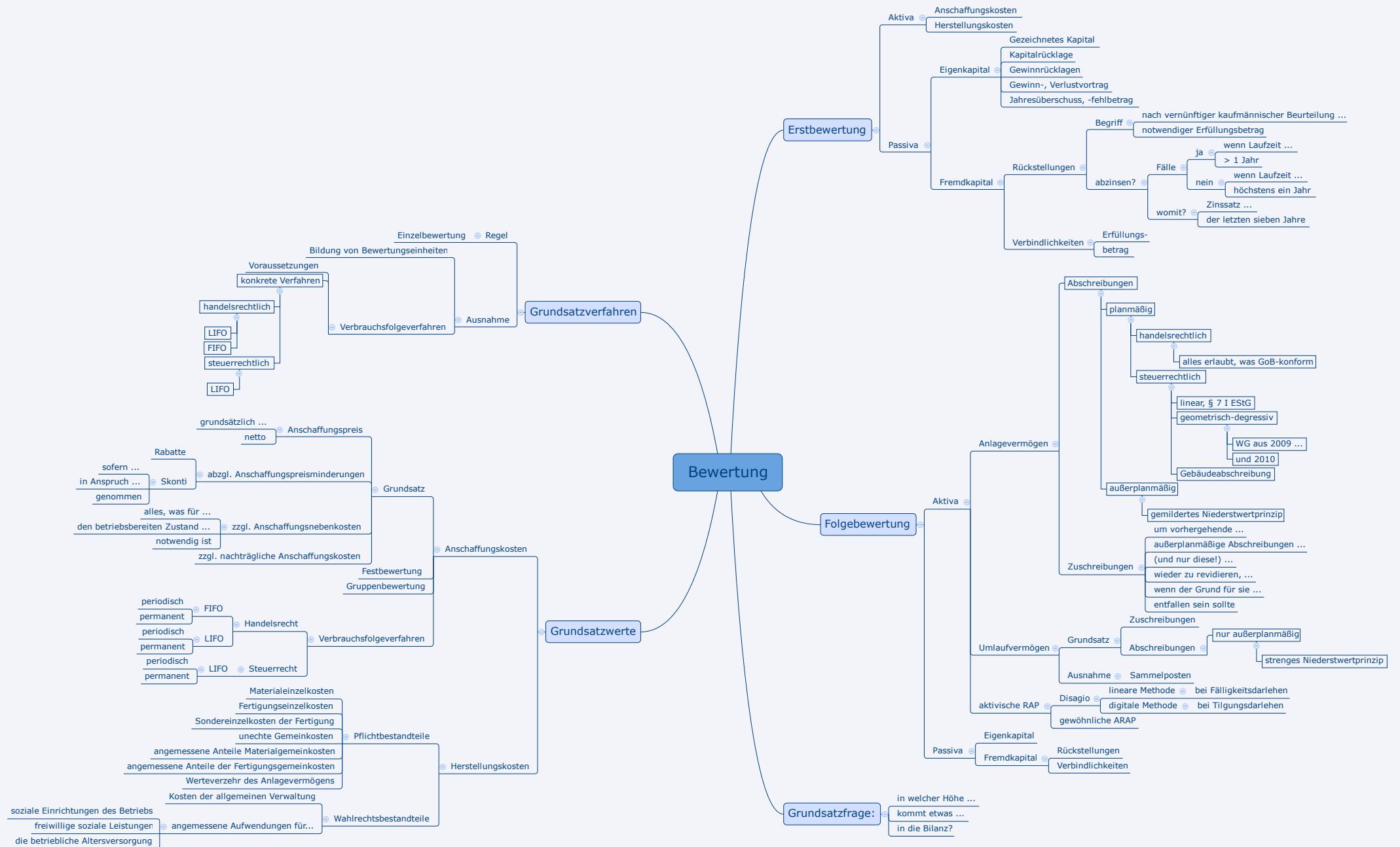
Ansatz (= Bilanzierung) II, hier speziell Passivierung



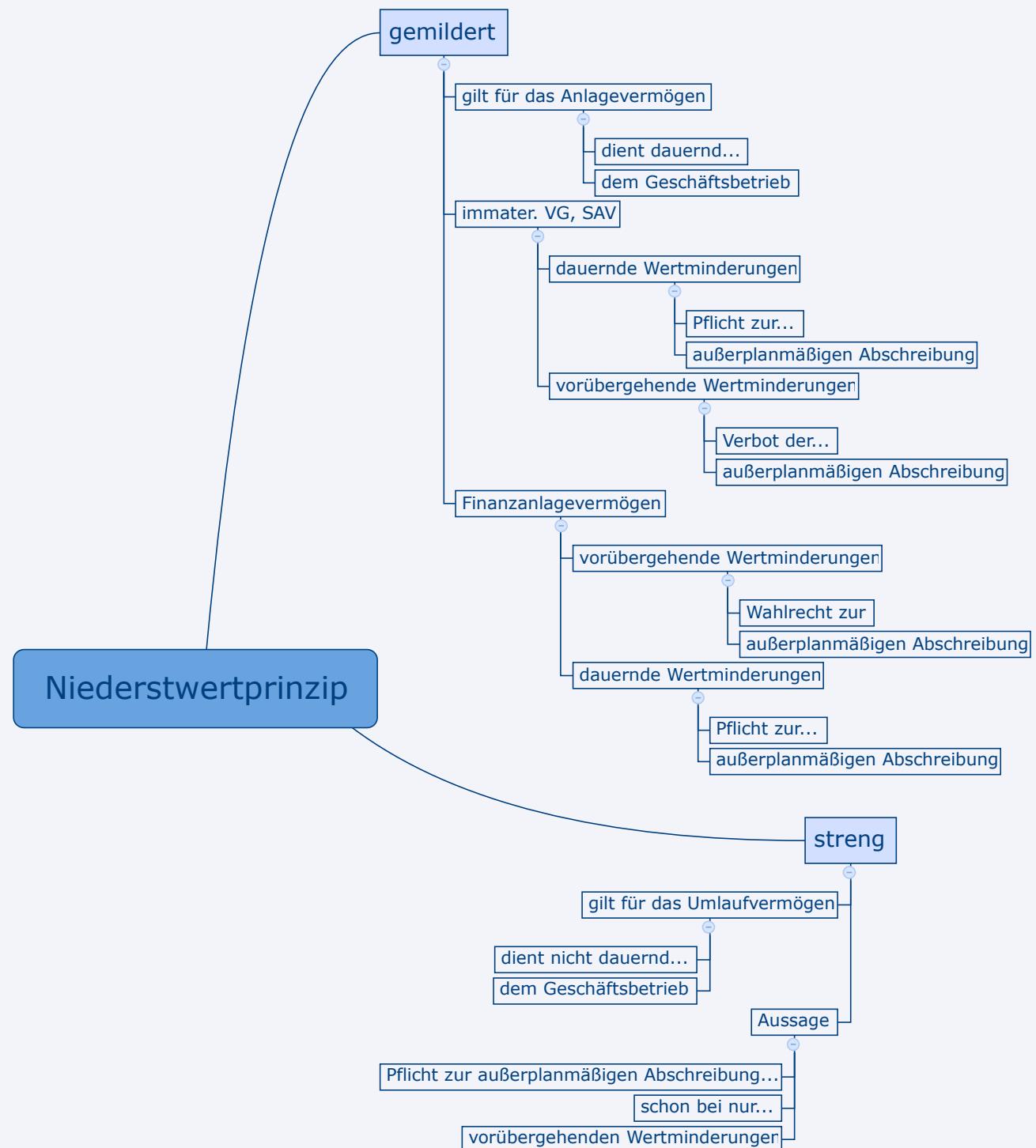


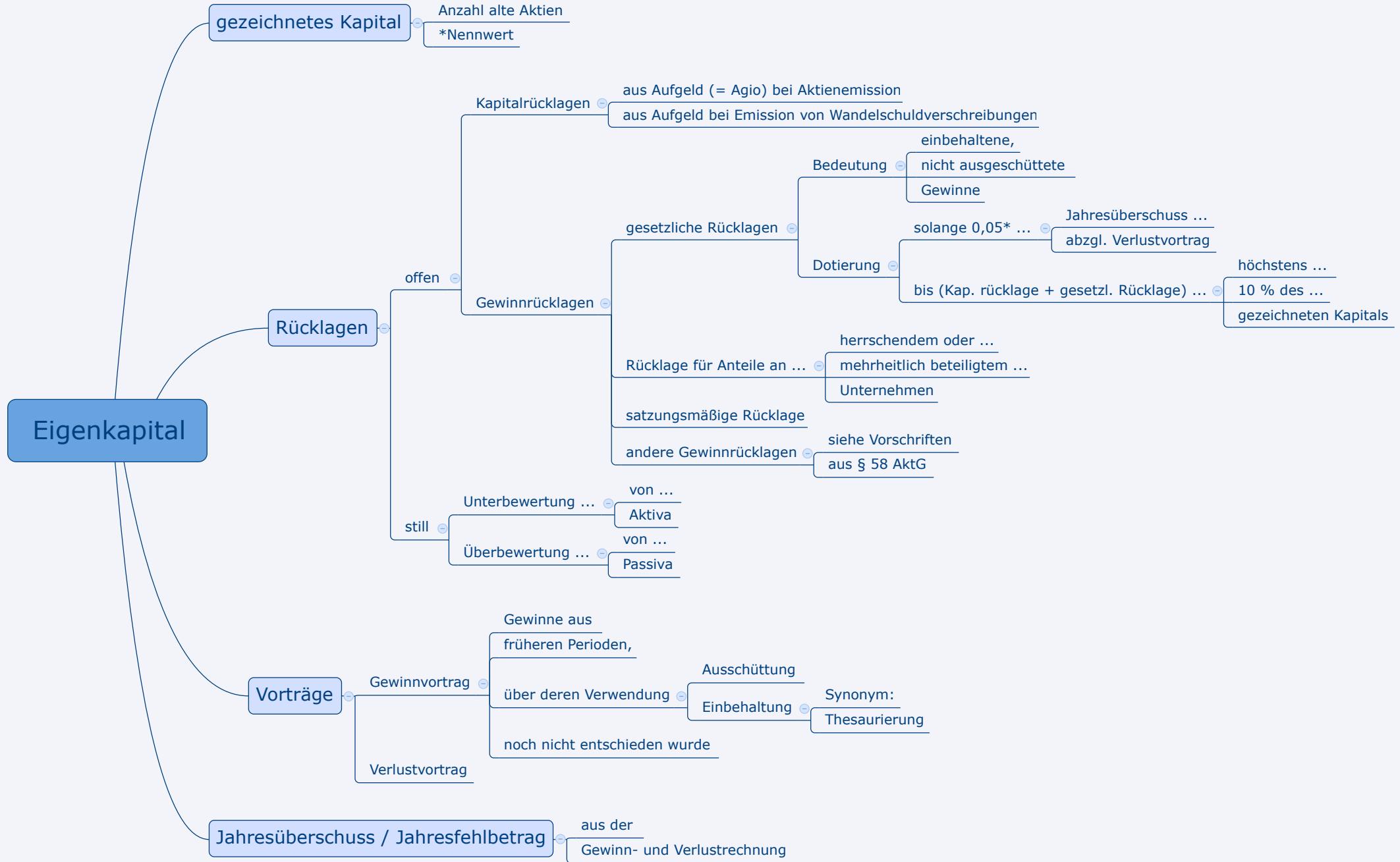


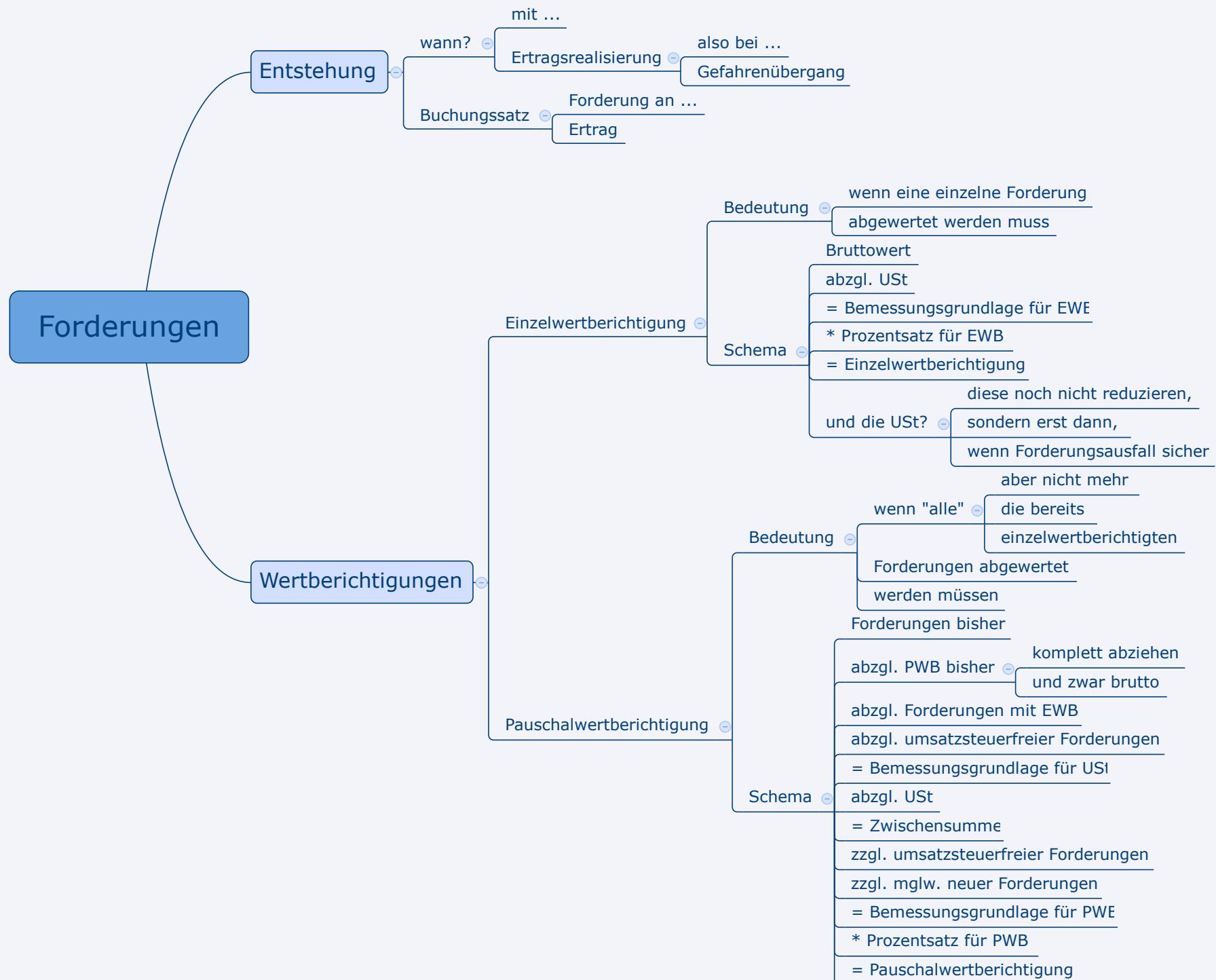


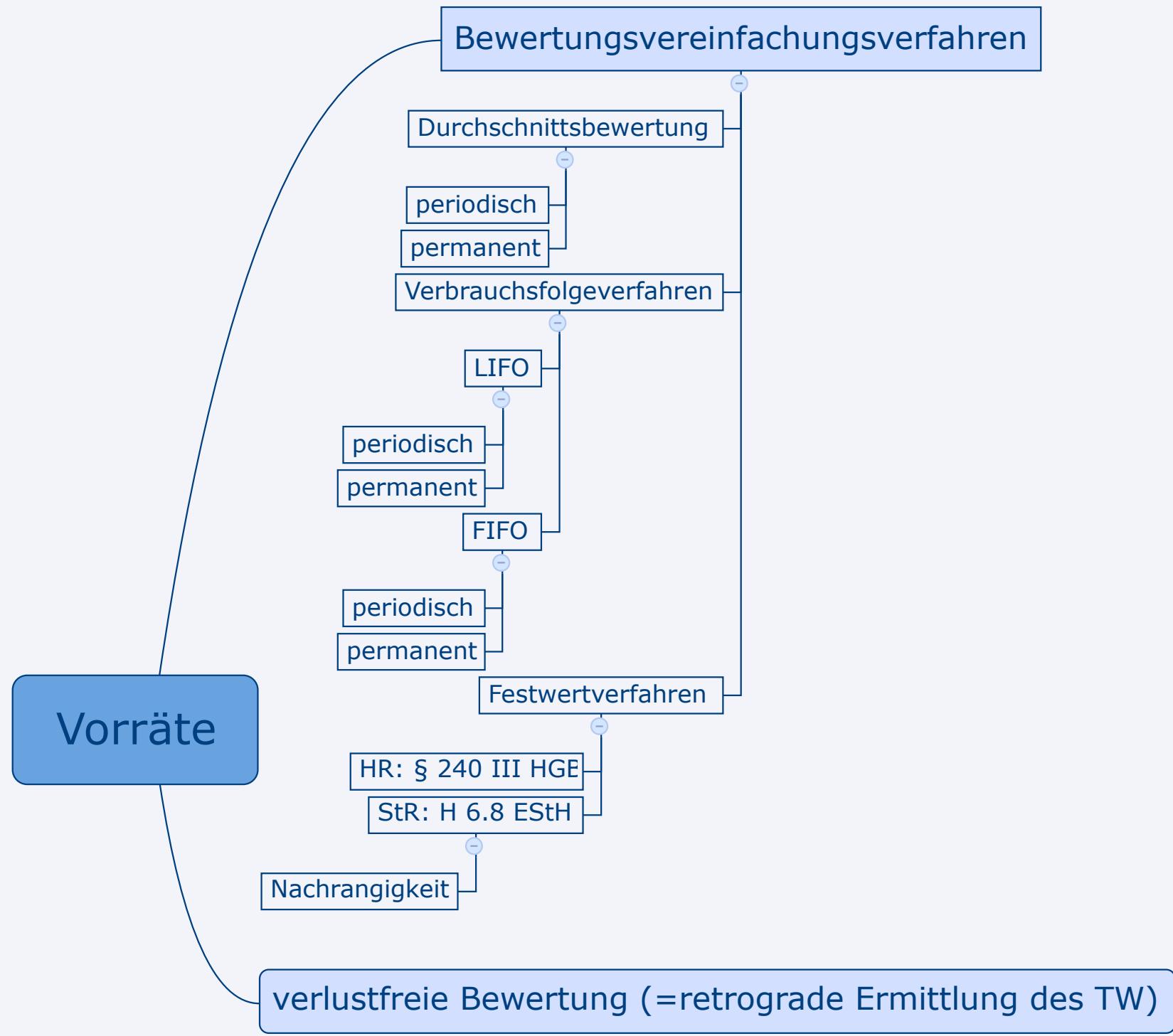












Rechnungsabgrenzungsposten

transitorisch

wichtig ... nur diese werden ...
unter "RAP" in der Bilanz ..
ausgewiesen

konkret ...

aktivische RAP Spruch erfüllt? Ausgabe jetzt...
Aufwand später

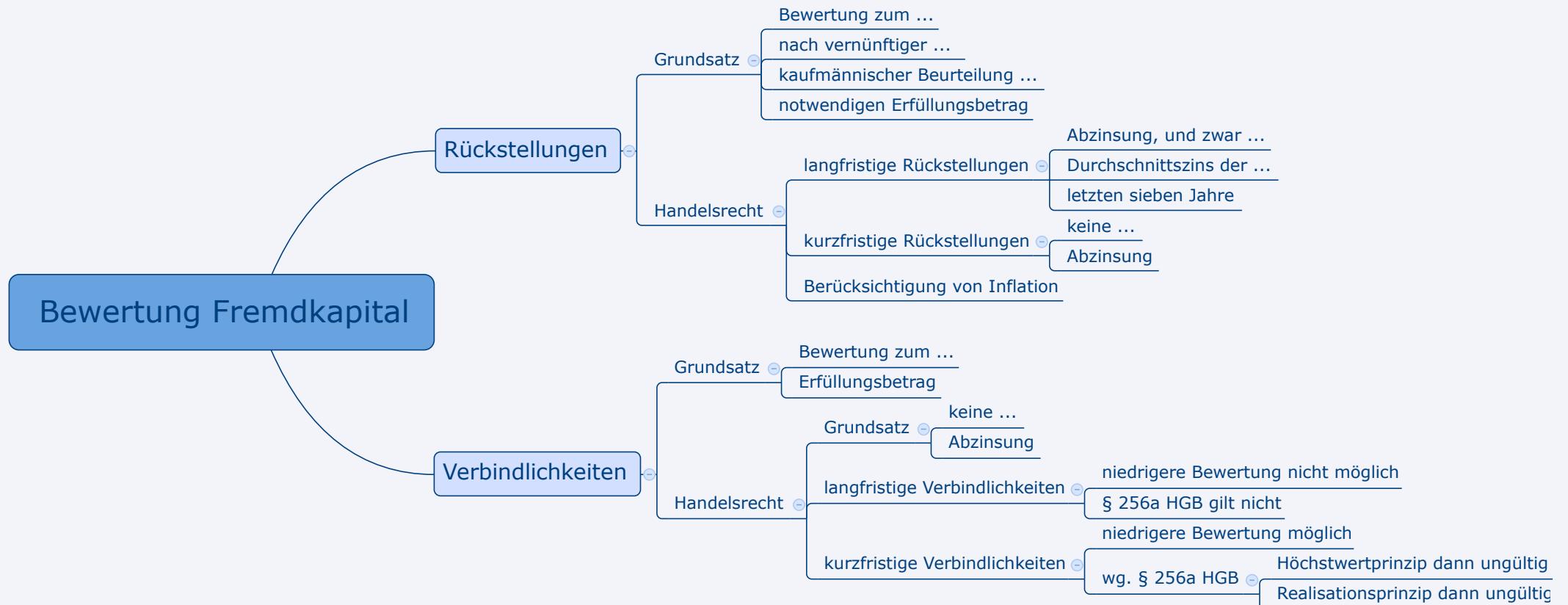
passivische RAP Spruch erfüllt? Einnahme jetzt...
Ertrag später
strenger Zeitraumbezug gegeben?

antizipativ

wichtig ... diese sind zwar ökonomisch gesehen ...
Rechnungsabgrenzungsposten, ...

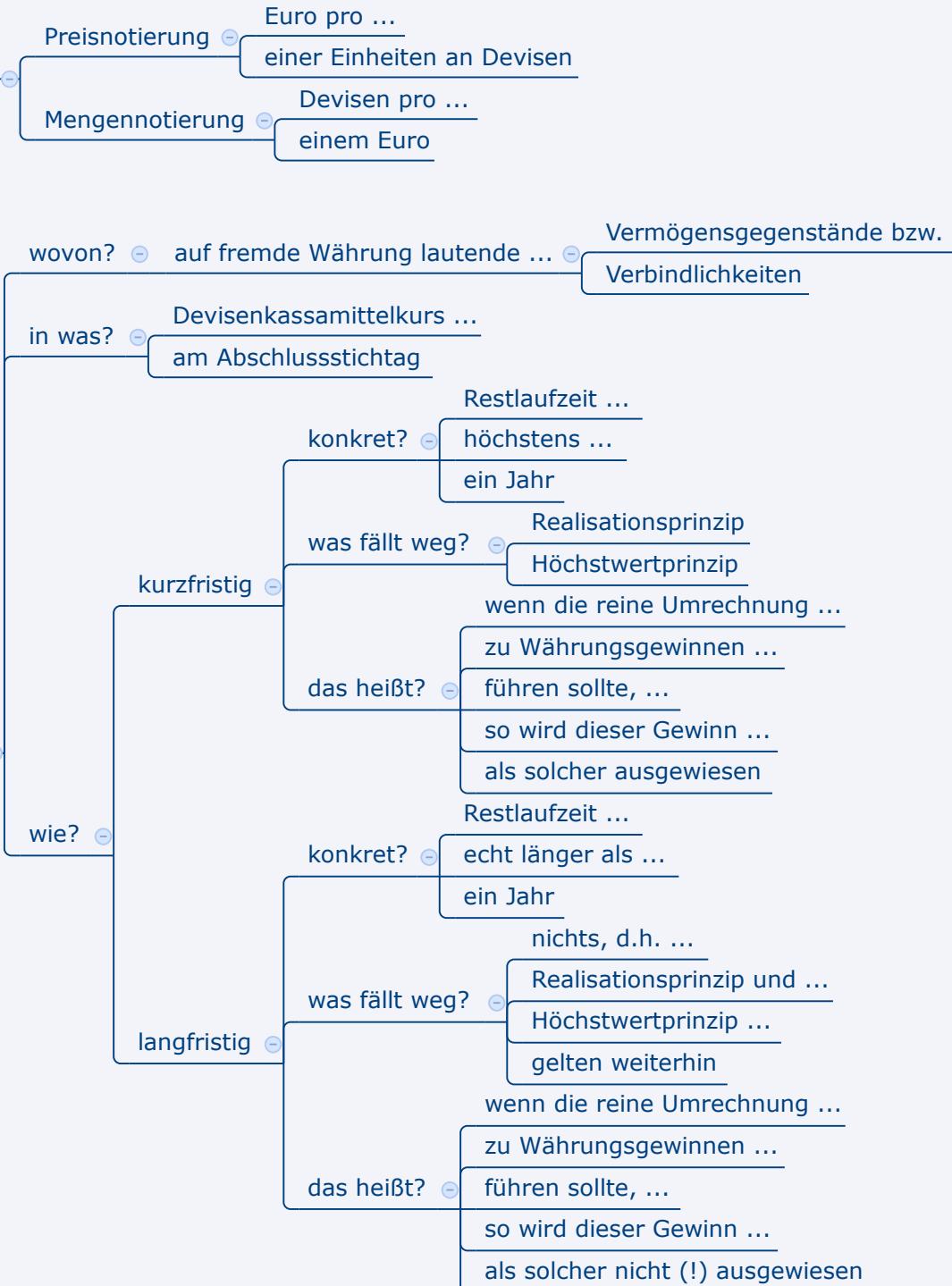
wichtig ... werden aber nicht in der Bilanz ...
so benannt

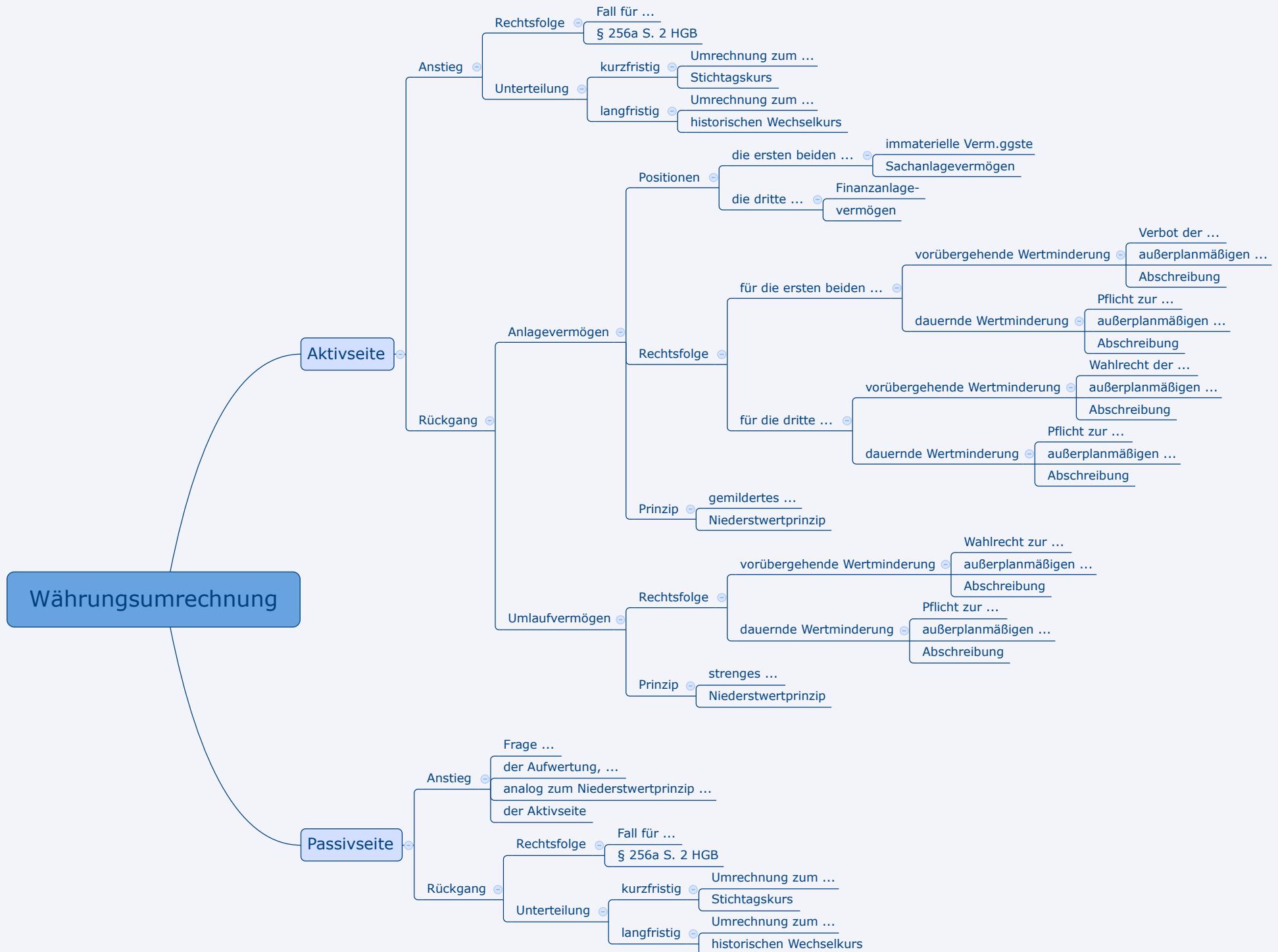
wichtig ... sonstige Forderungen Ertrag jetzt ...
Einnahme später
sonstige Verbindlichkeiten Aufwand jetzt ...
Ausgabe später



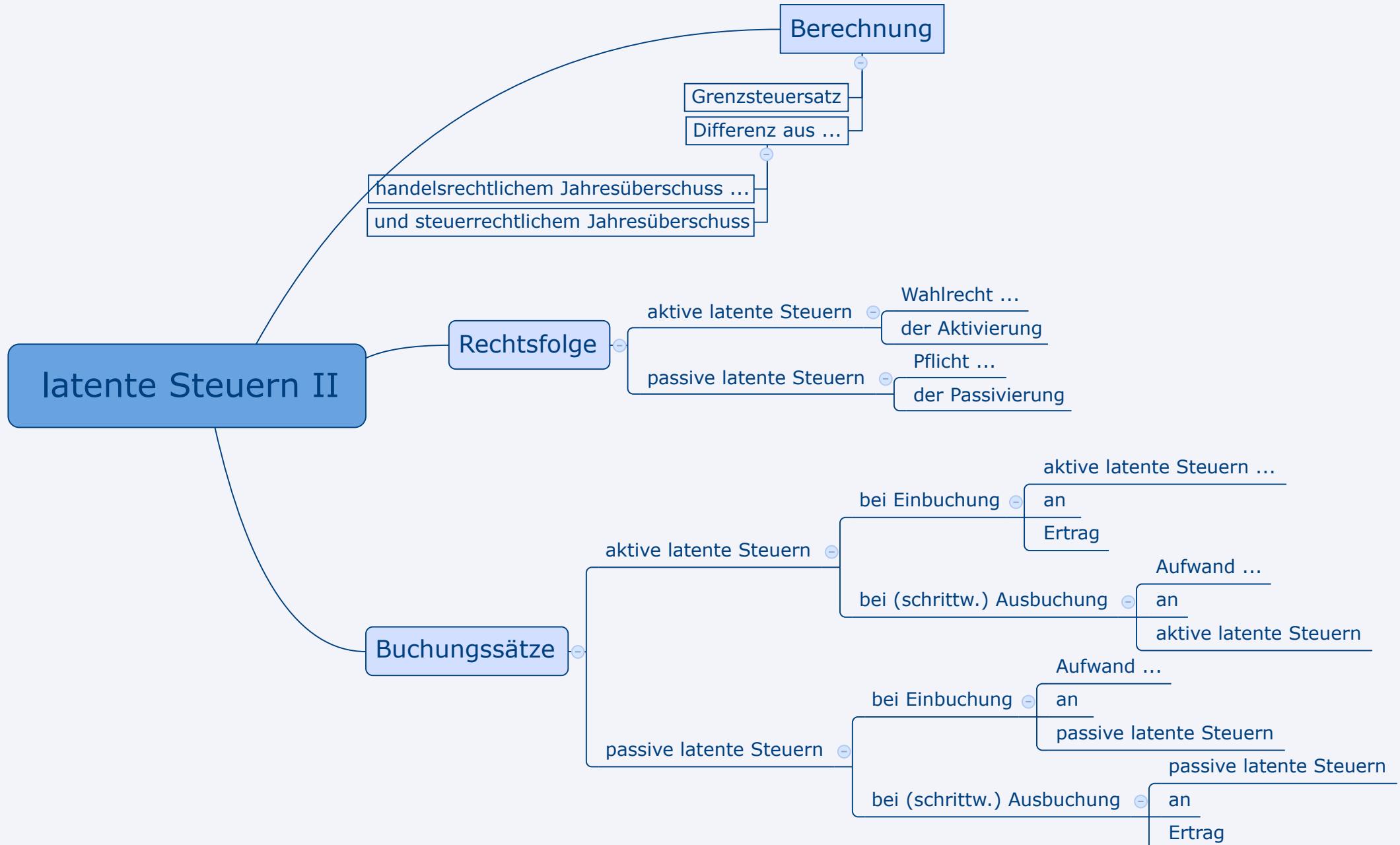
Währungsfragen

Umrechnung

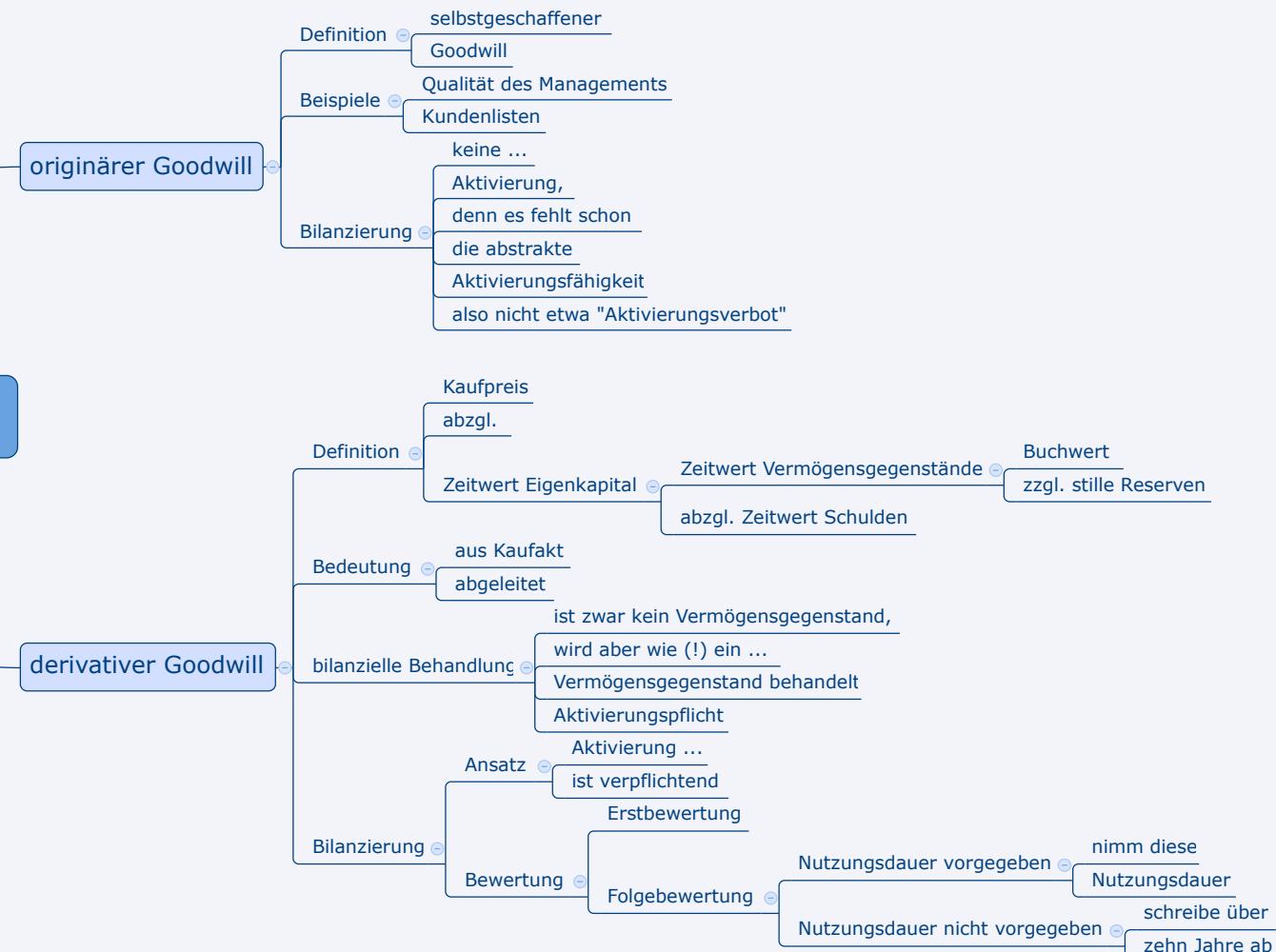


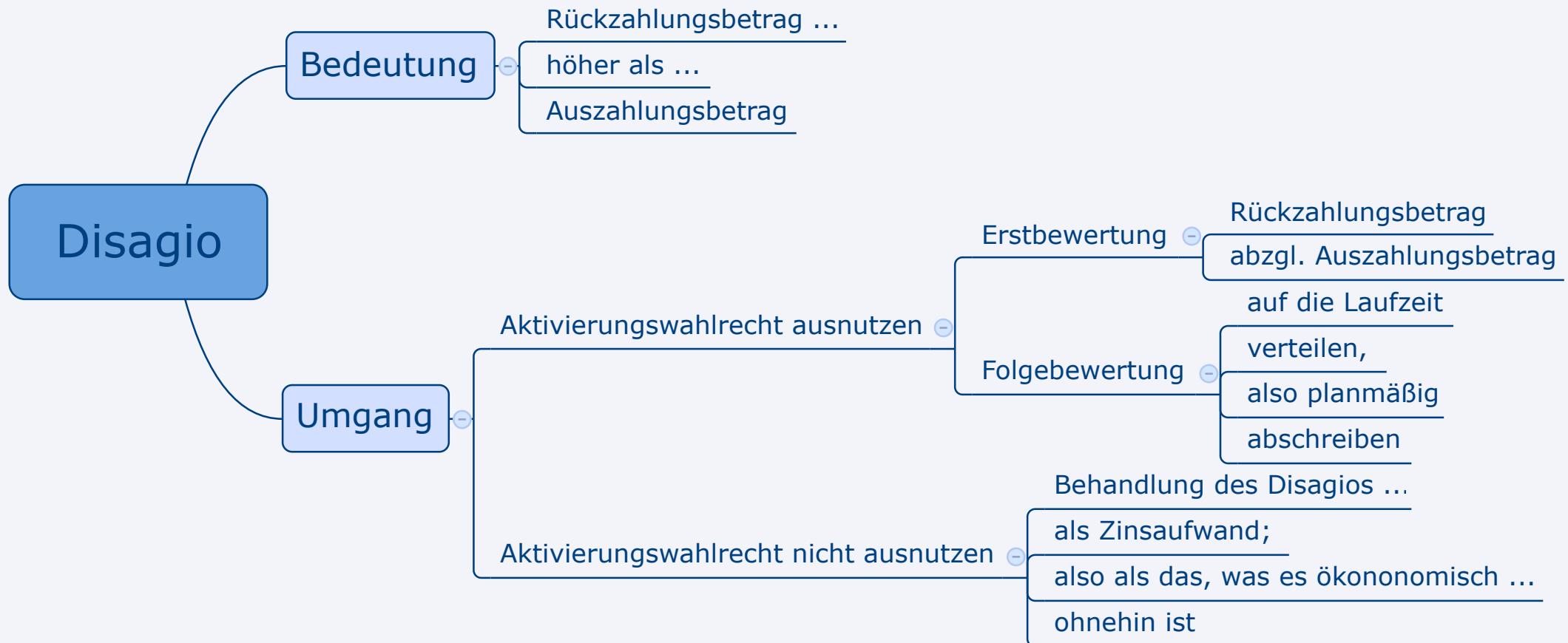






Geschäfts- oder Firmenwert (= Goodwill)

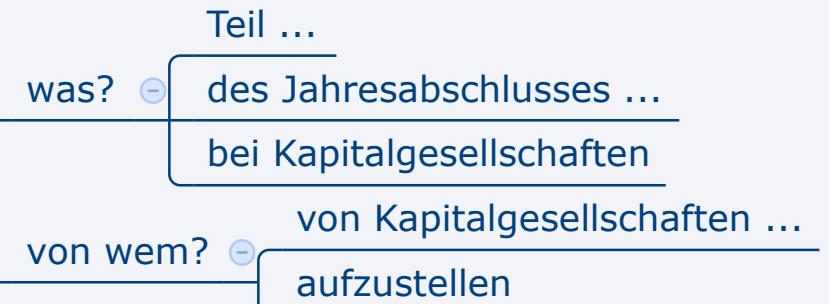






weitere Komponenten

Anhang



Lagebericht

