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D. Solomon, Jeffrey D. Bauman, Elliott J. Weiss, 1994
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Corporations and Other Business Associations Charles Rogers
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Besteuerung von Personengesellschaften im Verhältnis USA – Deutschland Johannes E. Mittermaier, 2013-07-02
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International Business Transactions Ralph Haughwout Folsom, Michael W. Gordon, John A. Spanogle, 1991
Legal Control of Water Resources Joseph L. Sax, Robert H. Abrams, Barton H. Thompson, Barton H. Thompson (Jr.), 1991
Bewertungsvorschriften in der Rechnungslegung von Kreditinstituten Claus Born, 2001-05-03
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stillen Rücklagen. Die hierdurch mögliche Verschleierung der tatsächlichen Vermögens Finanz und Ertragslage schränkt die Kontrolle über die Leistungen des Managements ein und versetzt dieses in die Lage einen nicht unerheblichen Einfluss auf die Ermittlung des ausschüttbaren Gewinns auszuüben. Vor allem das zweite Argument gilt verstärkt für den Bereich der Kreditinstitute, dem vom deutschen Gesetzgeber über die Vorschriften für andere Unternehmen hinaus Bewertungsprivilegien und Verrechnungswahlrechte eingeräumt wurden. Begründet wird die hieraus resultierende weitergehende Einschränkung der Informationsfunktion von Bankjahresabschlüssen mit Schutzinteressen von Einlegern und Kreditwirtschaft. Kernaussage ist, dass der Ausweis stark schwankender Periodenergebnisse zu einem Vertrauensverlust in das Kreditgewerbe mit negativen Folgen

Immigration Thomas Alexander Aleinikoff, David A. Martin, 1991 *Liability and Quality Issues in Health Care* Barry R. Furrow, 1991 *Computer Law* Peter B. Maggs, John T. Soma, James Alexander Sprowl, 1992 *Cases and Materials on Remedies* Kenneth H. York, John A. Bauman, Doug Rendleman, 1992 *Accounting Issues for Lawyers* Ted J. Fiftis, 1991. This book in its four editions pioneered the emphasis on revenues and earnings recognition and realization which has been the story of the accounting difficulties of the past decade. The author has insisted on rigorous understanding of fundamentals and underlying principles as well as the dynamics of accounting finance and law which lead to the issues lawyers face in the modern service economy today. Although the current popular interest in accounting fraud and planned changes in oversight give an impression of new issues, this work is further evidence of timeliness in well received teaching materials.

Constitutional Law William B. Lockhart, 1991 **The Law of Health Care Organization and Finance** Barry R. Furrow, 1991 *Bioethics* Barry R. Furrow, 1991 *California Cases on Security Transactions in Land* Richard Callender Maxwell, 1992 **Constitutional Rights and Liberties** William B. Lockhart, 1991

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