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# Miller Gaap Guide 1996 A Comprehensive Restatement Of Current Promulgated

**Michael Brown**



## **Miller Gaap Guide 1996 A Comprehensive Restatement Of Current Promulgated:**

**GAAP Guide, 1996** Jan R. Williams, Jan R Williams, Ph.D., CPA, 1995-12      **Miller GAAP Guide Restatement and Analysis of Current Promulgated GAAP** Jan R. Williams, 1997-09-26      *Miller's Comprehensive GAAP Guide* Martin A. Miller, 1983      **Miller GAAP Guide, 1994** Jan R. Williams, 1994      Miller's Comprehensive GAAP Guide Harvest Books, Martin A. Miller, 1985      *Decisions and Reports* United States. Securities and Exchange Commission, 2000

*Rückstellungen im internationalen Vergleich*, 2013-07-02 Der Autor stellt die Unterschiede zwischen deutschen US amerikanischen und internationalen Rechnungslegungsnormen dar und konzentriert sich hierbei auf Rückstellungen für ungewisse Verbindlichkeiten drohende Verluste aus schwebenden Geschäften und Aufwandsrückstellungen      **Fallstudien zum Internationalen Management** Joachim Zentes, Bernhard Swoboda, 2013-07-01 Bis Ende des Jahres 1994 gab es keine internationale Organisation die für Fragen des internationalen Güter- und Dienstleistungshandels zuständig gewesen wäre Stellvertreter für eine Organisation fungierte das Allgemeine Zoll und Handelsabkommen GATT General Agreement on Tariffs and Trade aus dem Jahr 1947 Dieses Abkommen bildete die Grundlage für mehrere internationale Verhandlungsrunden in deren Verlauf in den Jahrzehnten nach dem zweiten Weltkrieg die administrativen Beschränkungen für den grenzüberschreitenden Güterhandel deutlich verringert wurden Die bislang achte und letzte dieser Verhandlungsrunden war die sogenannte Uruguay Runde von 1986 bis 1994 Ihr wichtigstes Resultat war der Beschluss über die Gründung der Welthandelsorganisation WTO World Trade Organization Die Organisation hat ihren Sitz in Genf und nahm am 1. Januar 1995 ihre Arbeit auf Eine wichtige Aufgabe der WTO ist es die Einhaltung des GATT sowie der im Zuge der Uruguay Runde neu geschlossenen Abkommen zu überwachen Im GATT ist festgelegt nach welchen Regeln der Prozess der Liberalisierung des Güterhandels ablaufen soll Zwei Grundsätze sind es die unter den zahlreichen Bestimmungen des Vertrages von herausragender Bedeutung sind 1 Das Prinzip der Meistbegünstigung Jedes Land verpflichtet sich durch seinen Beitritt bei Importen nicht nach deren Herkunft zu diskriminieren Wird beispielsweise für die Einfuhr von Gütern einer bestimmten Produktkategorie ein Zoll erhoben so muß dieser in gleicher Höhe für Importe jedweder Herkunft erhoben werden 2 Das Prinzip der Inländerbehandlung Haben die Importe die Zollgrenze überschritten so darf nicht weiter zwischen ihnen und im Inland hergestellten Waren diskriminiert werden      *1999 Miller GAAP Guide* Jan R. Williams, 1999 This guide features analysis and explanation of FASB statements interpretations ARBs and APBs It includes examples and illustrations as well as a disclosure index observation paragraphs and cross referencing to original pronouncements      **Ungewisse Verbindlichkeiten in der internationalen Rechnungslegung** Marc Pisko, 2013-03-08 Marc Pisko zeigt dass die IAS und US GAAP aufgrund vieler Ungleichheiten bei der Passivierung und Bewertung von ungewissen Verbindlichkeiten weitgehend zweckinadquat sind anders als das deutsche Bilanzrecht das wohlverstanden sowohl der Informationsfunktion wie auch der nachprüfbaren Gewinnermittlung gerecht wird      **Miller GAAP Guide** Jan R Williams, Ph.D., CPA, Jan R. Williams, 1999-09 Our Miller

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