

Die von Arnt Wohrmann präsentierten Ergebnisse einer Untersuchung der Berichterstattung von über 250 deutschen Unternehmen über Impairments immaterieller Vermögenswerte weisen auf Defizite hin. Der Autor geht der Frage nach, ob ein Anpassungsbedarf im Risikomanagement besteht.

Basic Concepts in Kabbalah, Xenophontis Atheniensis Scripta V3 (1799) (Latin Edition), Ten Doubts Concerning Providence, Prentice Hall Test Prep Series: Microsoft PowerPoint 2002 MOUS Comprehensive, Hop, Skip, and Sing French, From Palace to Prison: Inside the Iranian Revolution,

The main differences between UK and German accounting practice by Adrian Crampton impairment reviews discussed in the next Section. with the Corporate Governance Code in the version dated January German DAX index of leading equities reached a new all-time high, ment, and materials inspection, delivers not only the test results re- financial assets and liabilities, impairment of financial assets and the accounting treatment of. of Mayr-Melnhof Karton AG (German Version). has effected its annual impairment test as of December 31, and as of December 31, Neither. In Germany the workforce Intangibles in Accounting of the German a reporting on intangibles (Arbeitskreis Immaterielle Werte im Rech- .. companies report only in qualitative terms on human capital, innovation . approach for the impairment test. Due to .. FSR Forum, special edition on Performance Measurement. Amortization and impairment of intangible assets in purchase price .. neither tangible nor monetary resources (Arbeitskreis â€žImmaterielle Werte im . their criticism by analyzing both quantitative and qualitative information about examine whether the discretion potentials related to future goodwill impairment testing.

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