

Geschaeftsberichte Portal 10

Volker Zepf

Goodwill Accounting: Eine vergleichende Analyse des HGB und der IFRS am Beispiel der Unternehmen des DAX 30 Andre Brand, 2012 In der heutigen globalen Wirtschaft stellen strategische Unternehmensmaßnahmen eine vielfach angewandte Maßnahme dar, um dem zunehmenden Wettbewerbsdruck zu entgegnen und die internationale Wettbewerbsposition zu stärken. Mit der konstanten Intensivierung dieser Aktivitäten nimmt die wertmässige Bedeutung der Geschäfts- oder Firmenwerte in den Bilanzen nationaler und internationaler Unternehmen stetig zu. Diese zentrale Bedeutung in der externen Rechnungslegung geht mit einer hohen Relevanz der den Geschäfts- oder Firmenwert betreffenden Bilanzierungsvorschriften einher, wodurch diese einen erheblichen Einfluss auf die Darstellung der Vermögens-, Finanz- und Ertragslage der Unternehmen ausüben. Vor diesem Hintergrund behandelt diese Untersuchung die Ansatz-, Bewertungs- und Ausweisvorschriften des Geschäfts- oder Firmenwertes sowohl aus Sichtweise des Handelsgesetzbuches unter Berücksichtigung des Bilanzrechtsmodernisierungsgesetzes als auch aus der Sicht der International Financial Reporting Standards. Zudem werden die daraus gewonnenen Erkenntnisse durch eine Untersuchung der Geschäftsberichte der Unternehmen des Deutschen Aktienindex der tatsächlichen Bilanzierungspraxis gegenübergestellt, um einen Rückschluss auf die Entscheidungsrelevanz und Zuverlässigkeit der Rechnungslegung zu gewinnen.

Die Bilanzierung des Geschäfts- oder Firmenwertes nach HGB und IFRS Andre

Brand, 2011-12-27 Inhaltsangabe: Einleitung: Die Globalisierung der Wirtschaft und der damit verbundene intensivisierte internationale Wettbewerb stellen viele Unternehmen vor neue Herausforderungen. Um die internationale Wettbewerbsposition zu stärken, verkörpern strategische Übernahmeaktivitäten eine vielfach angewandte Methode, da sie einen vergleichsweise leichten Zugang zu neuen Produkten und spezifischem Know-how, vor allem aber zu neuen Märkten ermöglichen und darüber hinaus die Möglichkeit bieten, Synergieeffekte zu realisieren. In 2010 betrug das Volumen der Unternehmensübernahmen mit deutscher Beteiligung ungefähr 106 Mrd. Euro, wobei durch die allgemeine konjunkturelle Erholung eine weitere Steigerung für die kommenden Jahre prognostiziert wird. Nicht selten ergeben sich aus diesen Übernahmen enorme Geschäfts- oder Firmenwerte. So zeigt eine im Rahmen dieser Arbeit durchgeführte Untersuchung ausgewählter Transaktionen von Akquisitionen der Unternehmen des Deutschen Aktienindex (DAX30) in den Geschäftsjahren 2007 bis 2010, dass der angesetzte Geschäfts- oder Firmenwert durchschnittlich 52% des gezahlten Kaufpreises entsprach. Im Geschäftsjahr 2010 betrug der Geschäfts- oder Firmenwert bei den DAX30-Konzernen 15% der Bilanzsumme und 43% des Eigenkapitals und gilt daher als Schlüsselgröße in deutschen Konzernbilanzen. Nicht zu vergessen ist hierbei der zunehmende Wandel zu einer Dienstleistungsgesellschaft, in welcher immaterielle Vermögensgegenstände eine immer größer werdende Rolle spielen. Diese immateriellen

Vermögensgegenstände und insbesondere der Geschäfts- oder Firmenwert führen im Regelfall erst in zukünftigen Perioden oder überhaupt nicht zu korrespondierenden Erträgen und stellen daher bilanzierende Unternehmen, Abschlussanalysten und -prüfer vor große Herausforderungen. Aufgrund der zentralen Bedeutung des Geschäfts- oder Firmenwertes können Änderungen von Rechnungslegungsvorschriften zu erheblichen Auswirkungen auf die Darstellung der Vermögens-, Finanz- und Ertragslage führen. In den letzten Jahren erfolgten sowohl in der nationalen als auch in der internationalen Rechnungslegung umfassende Neuregelungen der Rechnungslegungsvorschriften, unter anderem für die bilanzielle Behandlung des Geschäfts- oder Firmenwertes. Mit der Einführung des Bilanzrechtsmodernisierungsgesetzes (BilMoG) im Jahr 2009 nahm der deutsche Gesetzgeber eine deutliche Annäherung an die internationalen Rechnungslegungsvorschriften vor. Seit dem 01.01.2005 sind [...]

Risikomanagementsysteme in

Versicherungsunternehmen Björn Wolle, 2014-09-23

Die Harmonisierung in Europa und ein schärferer Wettbewerb machen Anpassungen bei den klassischen Instrumenten des Risikomanagements, bei Geschäftsprozessen und strategischer Steuerung erforderlich. In dem Buch werden die Zusammenhänge aufgezeigt, die für die Konzeption und erfolgreiche Umsetzung des Risikomanagements relevant sind: von den rechtlichen und regulatorischen Grundlagen über moderne Strategien und Ansätze des Risikomanagements bis hin zur Systemintegration und Bilanzierung. Eine

grundlegende Orientierung für Praktiker und Studierende.

Overtourism Claudio Milano, Joseph M Cheer, Marina Novelli, 2019-06-07 This book examines the evolution of the phenomenon and explores the genesis of overtourism and the system dynamics underlining it. The 'overtourism' phenomenon is defined as the excessive growth of visitors leading to overcrowding and the consequential suffering of residents, due to temporary and often seasonal tourism peaks, that lead to permanent changes in lifestyles, amenities and well-being. Enormous tensions in overtourism affected destinations have driven the intensification of policy making and scholarly attention toward seeking antidotes to an issue that is considered paradoxical and problematic. Moving beyond the 'top 10 things you can do about overtourism', this book examines the evolution of the phenomenon and explores the genesis of overtourism as well as the system dynamics underpinning it. With a rigorous scientific approach, the book uses systems-thinking and contemporary paradigms around sustainable development, resilience planning and degrowth; while considering global economic, socio-political, environmental discourses. Researchers, analysts, policy makers and industry stakeholders working within tourism as well as those within the private sector, community groups, civil society groups and NGOs will find this book an essential source of information.

Inverse Stresstests: Neue Anforderungen an Banken Christopher Berg, 2015-02-01 Die Finanzkrise hat gezeigt, dass ihre Risikomodelle die Banken

nicht ausreichend für Belastungssituationen sensibilisiert haben. Die Konsequenzen waren verheerend: die Krise wurde zur schwersten Krise seit den 30er- Jahren und hatte hunderte von Bankenzusammenbrüchen zur Folge. Die Risikomodelle sind dabei für normale Marktphasen durchaus geeignet. Zu wenig Berücksichtigung fand jedoch die Betrachtung der Randbereiche der Verlustverteilungen der Risikofaktoren. Genau in diesem Bereich liegen jedoch die besonders verlustträchtigen Risiken, die die Existenz der Bank in Frage stellen können. Dieses Defizit ist von den Aufsichtsbehörden durch die Einführung inverser Stresstests abzumindern versucht worden. Deren Ziel besteht im Auffinden von Szenarien, die den Institutszusammenbruch zur Folge haben. Inverse Stresstests eignen sich sowohl für die qualitative Szenarioanalyse, also die Ermittlung konsistenter Wirkungsketten, als auch für die quantitative Szenarioanalyse, die die quantitative Ergänzung der Wirkungsketten darstellt. Diese Arbeit geht daher der Frage nach, welche Bedeutung inversen Stresstests im Kontext des konventionellen Bankrisikomanagements beizumessen ist, sowie welche Möglichkeiten dieses Instrument bietet und wo sie begrenzt werden. Dazu werden herkömmliche Stresstests und ihre Vorgehensweise sowie ihre Schwächen aufgezeigt, um im Anschluss den inversen Stresstest vorzustellen. Außerdem werden die derzeit diskutierten Methoden dargestellt, die an ausgewählten Beispielen Anwendung finden.

Strategic International Management Dirk Morschett, Hanna Schramm-Klein, Joachim

Zentes,2011-01-19 "Strategic International Management" takes a global perspective and covers the major aspects of international business strategies, the coordination of international companies and the particularities of international value chain activities and management functions. The book provides a thorough understanding of how Production & Sourcing, Research & Development, Marketing, Human Resource Management and Controlling have to be designed in an international company and what models are available to understand those activities in an international context. The book offers 20 lessons that provide a comprehensive overview of all key issues. Each lesson is accompanied by a case study from an international company to facilitate the understanding of all important factors involved in strategic international management.

Future Bioenergy and Sustainable Land Use Renate Schubert,German Advisory Council on Global Change,2009-12 At head of title: German Advisory Council on Global Change.

Handbook of Information Security, Key Concepts, Infrastructure, Standards, and Protocols Hossein Bidgoli,2006-03-20 The Handbook of Information Security is a definitive 3-volume handbook that offers coverage of both established and cutting-edge theories and developments on information and computer security. The text contains 180 articles from over 200 leading experts, providing the benchmark resource for information security, network security, information privacy, and information warfare.

Retail Market Study 2012 Marc-Christian

Riebe,2012-02-01 The first Worldwide Retail Market Study carried out by the Location Group examined the 65 most noteworthy international fashion capitals, together with Switzerland, Germany and Austria on 500 pages. As part of this study, 850 retailers, 600 High Streets and 450 shopping centres were put under the microscope. 53 newcomers to Zurich's Bahnhofstrasse were described in the 10-year report.

Social Customer Relationship Management Rainer Alt,Olaf Reinhold,2019-08-29 Social media has received considerable attention, and many potential benefits, as well as concerns, are now being discussed. This book explores how social media can successfully support business processes in marketing, sales and service in the context of customer relationship management (CRM). It presents the fundamentals of Social CRM and shows how small and large companies alike have implemented it. In turn, the book presents analytic and operational software tools that offer features for enhancing and streamlining interactions with customers. The book concludes with an overview of essential design areas that businesses need to bear in mind when introducing social media into their CRM strategies. In this regard, it also points out key success factors, limitations, and data protection aspects.

Digital Business and Electronic Commerce Bernd W. Wirtz,2021-03-28 This textbook introduces readers to digital business from a management standpoint. It provides an overview of the foundations of digital business with basics, activities and success factors, and an analytical

view on user behavior. Dedicated chapters on mobile and social media present fundamental aspects, discuss applications and address key success factors. The Internet of Things (IoT) is subsequently introduced in the context of big data, cloud computing and connecting technologies, with a focus on industry 4.0, smart business services, smart homes and digital consumer applications, as well as artificial intelligence. The book then turns to digital business models in the B2C (business-to-consumer) and B2B (business-to-business) sectors. Building on the business model concepts, the book addresses digital business strategy, discussing the strategic digital business environment and digital business value activity systems (dVASs), as well as strategy development in the context of digital business. Special chapters explore the implications of strategy for digital marketing and digital procurement. Lastly, the book discusses the fundamentals of digital business technologies and security, and provides an outline of digital business implementation. A comprehensive case study on Google/Alphabet, explaining Google's organizational history, its integrated business model and its market environment, rounds out the book.

Automotive Systems and Software Engineering

Yanja Dajsuren, Mark van den Brand, 2019-07-17 This book presents the state of the art, challenges and future trends in automotive software engineering. The amount of automotive software has grown from just a few lines of code in the 1970s to millions of lines in today's cars. And this trend seems

destined to continue in the years to come, considering all the innovations in electric/hybrid, autonomous, and connected cars. Yet there are also concerns related to onboard software, such as security, robustness, and trust. This book covers all essential aspects of the field. After a general introduction to the topic, it addresses automotive software development, automotive software reuse, E/E architectures and safety, C-ITS and security, and future trends. The specific topics discussed include requirements engineering for embedded software systems, tools and methods used in the automotive industry, software product lines, architectural frameworks, various related ISO standards, functional safety and safety cases, cooperative intelligent transportation systems, autonomous vehicles, and security and privacy issues. The intended audience includes researchers from academia who want to learn what the fundamental challenges are and how they are being tackled in the industry, and practitioners looking for cutting-edge academic findings. Although the book is not written as lecture notes, it can also be used in advanced master's-level courses on software and system engineering. The book also includes a number of case studies that can be used for student projects.

Rare Earth Elements Volker Zepf, 2013-02-14 This thesis deals with Rare Earth Elements (REE), especially with neodymium used in permanent magnets, from a very scientific basis by providing basic research data. Despite the fact that REE are newsworthy and very important elements for a

considerable bandwidth of today's technologies, accompanied by the monopolistic supply-situation and Chinese politics, there are inexplicable data discrepancies about REE which have been recognized frequently but usually have not been addressed accordingly. So this analysis started with the hypothesis that the four application areas, namely computer hard disk drives (HDD), mobile phones, wind turbines and e-mobility (automotive traction), account for about 80% of the global annual neodymium-demand. The research methodology was a laboratory analysis of the composition of used magnets for HDDs and mobile phones and a literature and official report analysis of wind turbine and automotive neodymium use. The result was amazing and the hypothesis had to be withdrawn as these four areas only account for about 20% of neodymium use. This result raises some questions concerning actual use and thus potential recycling options.

Affordability and Subsidies in Public Urban Transport: What Do We Mean, What Can Be Done?
Nicolas Estupinan, 2007 Abstract: Subsidy policies on public urban transport have been adopted ubiquitously. In both developed and developing countries, subsidies are implemented to make transport more affordable. Despite their widespread implementation, there are virtually no quantitative assessments of their distributional incidence, making it impossible to determine if these instruments are pro-poor. This paper reviews the arguments used to justify subsidy policies in public urban transport. Using different tools to quantitatively evaluate the incidence and

distributive impacts of subsidy policy options, the paper analyzes the findings of a series of research papers that study urban public transport subsidy policies in developed and developing countries. The available evidence indicates that current public urban transport subsidy policies do not make the poorest better off. Supply-side subsidies are, for the most part, neutral or regressive; while demand-side subsidies perform better-although many of them do not improve income distribution. Considering that the policy objective is to improve the welfare of the poorest, it is imperative to move away from supply-side subsidies towards demand-side subsidies and to integrate transport social concerns into wider poverty alleviation efforts, which include the possibility of channeling subsidies through monetary transfer systems or through other transfer instruments (food subsidies, health services and education for the poor). The general conclusion of the paper is that more effort should be devoted to improve the targeting properties of public urban transport subsidies using means-testing procedures to ensure a more pro-poor incidence of subsidies.

Wer regiert das Geld? Paul Schreyer, 2016-03-01
Wer das Geld regiert, regiert die Welt
Geld regiert die Welt - aber wer regiert das Geld?
Woher kommt es und was gibt ihm seinen Wert? Warum sind Banken so mächtig geworden? Wie sind sie überhaupt entstanden? Und wie kann die marktkonforme Demokratie zu einem System werden, das seinen Bürgern dient? Denn mittlerweile scheint es egal zu sein, welche Regierung ein Volk

wählt, wenn doch in letzter Instanz die Gläubiger entscheiden. Von alters her hat derjenige die Macht im Staate, der das Geld schöpft und in Umlauf bringt. Was früher allein römische Herrscher und Könige durften, endet heute weitgehend unter der Kontrolle privater Großbanken statt, die eng mit Zentralbanken wie der EZB verknüpft sind. Heute erschaffen Banken das Geld und lenken die Finanzströme nach ihren Bedürfnissen. Doch es geht auch anders. Geld kann von der Gemeinschaft geschöpft werden, einfach und direkt mittels öffentlicher Ausgaben - für Zwecke, welche die Mehrheit wünscht und über die sie demokratisch entscheidet. Wie können wir einen solchen Weg einschlagen?

Energy Under the Sea Canada. Energy, Mines and Resources Canada, 1988

Pflegeheime am Pranger Michael Graber-Dünnow, 2016-02-29 Dieses Buch analysiert die organisatorische Struktur der Alten- und Pflegeheime, ihre Schwierigkeiten bei der Personalbemessung, die Bürokratisierung in der Pflege und einen allgemeinen Trend zur Überregulierung. Ein Muss für alle, welche die sozialpolitische Dimension der Heime verstehen wollen. Zugleich ein leidenschaftliches Plädoyer für eine bessere Altenhilfe.

Production Factor Mathematics Martin Grötschel, Klaus Lucas, Volker Mehrmann, 2010-08-05 Mathematics as a production factor or driving force for innovation? Those, who want to know and understand why mathematics is deeply involved in the design of products, the layout of production processes and supply chains will find this book an

indispensable and rich source. Describing the interplay between mathematical and engineering sciences the book focusses on questions like How can mathematics improve to the improvement of technological processes and products? What is happening already? Where are the deficits? What can we expect for the future? 19 articles written by mixed teams of authors of engineering, industry and mathematics offer a fascinating insight of the interaction between mathematics and engineering.

WCOM (World Class Operations Management) Carlo Baroncelli, Noela Ballerio, 2016-05-03 This book deals with World Class Operations Management (WCOM), detailing its principles, methods and organisation, and the results that this approach can bring about. Utilising real-world case studies illustrated by companies that have adopted this model (interviews with Saint-Gobain, L'Oréal, Tetra Pak, Bemis, and Bel Executives), it describes common patterns drawn from decades of hands-on experience, so as to present a theoretical approach together with the concrete application of its principles. WCOM, adopted by several multinational companies, is one of the more innovative management practises, as it integrates the best Continuous Improvement approaches (Lean, Total Productive Management, World Class Manufacturing) as well as the most innovative approaches in human dynamics like Change Leadership, Performance Behavior, Shingo Model, to name a few. Every book's chapter has been authored by an expert in these different fields, thus revealing the synergy among the different practices, which is one of the

distinguishing and successful aspects of WCOM Maximising reader insights into the successful implementation of such an approach, and explaining not only its potentialities, but also its implementation dynamics, the critical points and the ways it can be integrated into different situations, this book is also about how to create a culture of excellence that is sustainable over a long period of time and delivers consistent (or ever-improving) results.

Lázeňství Jakubíková Dagmar, Vildová Eliška, Janeček Petr, Tlučoň Jan, 2019-10-09
Publikace zkušených autorů se zaměřuje na management a marketing lázeňských organizací a podniků, spolu s uplatněním nejnovějších poznatků v oboru. Nabízí případové studie a příklady z české i zahraniční praxe, včetně obrazové dokumentace. Kniha je určena především studentům cestovního ruchu a pracovníkům hotelů a lázeňských organizací.

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no objection
certificate is
a document
often issued by
an individual
organisation or
institute to
say that they
do not
interpose any
objection to
the mentioned
details in the
certificate it
is commonly
requested by
employment
organisations
educational
institutions
visa
authorities
mortgage
companies
construction

firms etc to
establish
noc letter
format for
employee
documentshub
com - Jan 04
2022
jun 2 2014 i
your name your
position at
your company
name hereby
issue this no
objection
certificate noc
to employee s
name an
employee of our
organization in
accordance with
mention the
specific reason
for issuing the
noc e g
pursuing
further
education
taking up
additional
employment etc
letter for no
objection
certificate noc

request from
employer - Oct
13 2022
letter for no
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certificate noc
request from
employer below
briefly
describe on
sample letter
for no
objection
certificate noc
request from
employer you
can follow
these sample
request letter
and application
for no
objection
certificate
from school
college
university or
govt and
private offices
**noc from
employer for
schengen visa
visas
association -**
Mar 18 2023

nov 22 2021 a
schengen visa
no objection
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or letter from
an employer is
a letter
written by one
of the
representatives
of the company
you are working
for where it
states that the
company has no
objection
towards you
taking a
specific period
off in order to
travel to the
schengen area
**download noc
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objection
certificate
akrivia hcm -**
May 08 2022
why is a no
objection
certificate
necessary as
the name
signifies the

noc format from employers is a commitment that they have no objection if the current employee decides to quit the current employment joins another organization and undertakes other assignments
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 why is a no objection certificate important as the name suggests the noc format from employers is an affirmation that they have no objection if an existing employee decides to

discontinue the current employment joins another organization and
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 the no objection certificate from employer is one of the most important documents when applying for a b 1 b 2 visa this document is helpful when applying for a b 2 visa as it supports to strengthen your case the letter will include the declaration that your employer has granted your permission to

leave the country for a short trip for tourism
4 free no objection certificate formats word excel formats - Nov 02 2021
 jan 29 2023
 below we have collection of noc formats that can be used for various industries organizations and agencies to create no objection certificates
 sample no objection letters are also included in collection of no objection certificate formats for ease of users no objection certificates

templates are also available in portable document format pdf

no objection certificate by present

employer - Sep 12 2022

no objection certificate by present employer organization on institute organization letter head the applicant dr mr mrs ms is bonafied employee of this institute organization w e f

noc application format and samples byju s

- Dec 03 2021
noc application format and samples a no objection certificate or

noc is a formal document which informs the respective individual or organisation that they are free to move forward with the desired action an organisation may ask for an noc for various reasons

no objection letter to travel abroad from employer draft noc - Nov 14 2022

a no objection certificate noc from the employer may be asked for by the statutory authority from an individual planning to travel abroad and who is employed somewhere

please consult the concerned government institution if they have any specific format for this type of noc

application for noc

letterdocuments

- Jan 16 2023
what is an noc
a no objection certificate or noc is a legal document issued by an employer educational institution or any other concerned authority it is issued to certify that the applicant has no objection to pursuing a particular course job or any other activity

26 no objection

certificate	Dec 15 2022	jan 7 2023
templates pdf	feb 6 2022 no	here is a
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example for	visit visa a no	requesting the
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private company	certificate or	application to
employee noc	noc is a formal	the previous
letter another	letter written	employer for
job family	by a manager	the issue of
members and	supervisor	noc date to
other purposes	director of the	name of the
grab a no	company where	boss hr manager
objection	you are working	designation
certificate	now the letter	name of the
template for	must be on	company firm
google docs pdf	official	office address
or word doc	letterhead of	tel
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a no objection	organisation	<i>letter from</i>
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visit visa -	2023	current

employer for higher study a no objection letter also known as no objection certificate or noc is a formal letter written by a manager supervisor director of the company where you are working now
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 the company offers a no objection certificate format for another job letter to let an employee join any organization without any objection if

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 sample noc letter format for job change no objection certificate format for another job is issued by an organization to acknowledge that the organization has no objection to letting their employee continue their work in a different organization
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