Principles Of Accounting 4th Edition Answers

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wert und bewertung der unternehmung sind ein vielseitiger und viel schichtiger problemkomplex von weltweiter bedeutung denn wo überall in der welt es unternehmungen gibt muß in besonderen finanzierungsfällen der wert der ganzen unternehmung ermittelt werden zu diesen fällen zählen die unternehmerischen entscheidungen des verkaufs und kaufs einer ganzen unternehmung oder einer beteiligung an ihrem eigenkapital sowie des ver kaufs und kaufs eines gliedbetriebes im sinne einer zweigstelle filiale oder sonstigen betriebsstätte ferner gehören zu diesen entscheidungsfällen ver flechtung und entflechtung verpachtung von unternehmungen sowie kredit gewähnmg wenn die realen kreditsicherheiten nicht ausreichen nicht von unternehmerischen entscheidungen hängen die sozialisierung nationalisie rung oder sonstige enteignung der unternehmung oder eines gliedbetriebes ab weiterhin unterliegen totalschaden oder großer teilschaden einer unter nehmung und die besteuerung des betrieblichen vermögens oder kapitals beispielsweise durch vermögen gewerbekapital und erbschaftsteuer nicht unternehmerischen entscheidungen auch diese fälle erheischen eine bewer tung der unternehmung wenn die abfindungen und entschädigungen ange messen sowie die steuern gerecht sein sollen nach der betriebswirtschaftlichen theorie wie auch nach der bewertungs praxis basiert der wert der unternehmung auf deren künftigen erfolgen diese zukunftsorientierung des unternehmungswertes erschwert seine schätzung soll deshalb die wissenschaft aus der resignierenden feststellung doch vermauert ist dem sterblichen die zukunft die konsequenz ziehen daß mit anspruch auf wissenschaftliche geltung nichts über die zukunft das kind der gegenwart und kindeskind der vergangenheit ist

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