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*A. Kaindl*

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## **Bilanzneutrales Leasing: Höhere Anforderungen nach IFRS/IAS (German Edition) A. Kaindl**

Sowohl nach HGB als auch nach IFRS/IAS sichert Leasing dem Unternehmen die nötigen finanziellen und bilanziellen Freiräume. Jedoch müssen gemäß den internationalen Rechnungslegungsvorschriften höhere Anforderungen erfüllt werden, damit die gewünschte Bilanzneutralität erreicht wird. Die zunehmende Vielfalt und Komplexität bei der Gestaltung von Leasing-Verträgen stellt an die Bilanzierenden besondere Herausforderungen - vor allem bei verdeckten Leasingverhältnissen.

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