



Die steuerbilanzielle Gewinnermittlung (German Edition)

Daniela Angelini

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Studienarbeit aus dem Jahr 2004 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 2,3, Universität Duisburg-Essen, Veranstaltung: Betriebliches Rechnungswesen, 21 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Gegenstand dieser Arbeit ist die steuerbilanzielle Gewinnermittlung nach §5 EStG. Diese kommt für Gewerbetreibende, die nach §§ 140,141 AO zur Buchführung verpflichtet sind oder freiwillig Bücher führen zur Anwendung.

Die Steuerbilanz ist ein Instrument zur Ermittlung des Gewinns als Ausgangsgröße für ertragsteuerliche Bemessungsgrundlagen. Der Gewinn ergibt sich durch Betriebsvermögensvergleich, d.h. aus der Differenz des Betriebsvermögens an zwei aufeinanderfolgenden Bilanzstichtagen. Dabei ist grundsätzlich das Vermögen gemäß den handelsrechtlichen Grundsätzen ordnungsgemäßer Buchführung zugrunde zu legen.

Im Rahmen dieser Arbeit wird untersucht, ob die steuerbilanzielle Gewinnermittlung ein geeignetes Instrument zur Ermittlung des Gewinns ist, welcher als Grundlage der Besteuerung dient. Dazu werden in Kapitel 2 zunächst die allgemeinen Prinzipien des Handels- und Steuerrechts dargestellt, die bei der steuerbilanziellen Gewinnermittlung zu beachten sind. In Kapitel 3 und 4 wird die Bilanzierung dem Grunde und der Höhe nach besprochen, es wird also näher erläutert, was angesetzt werden darf und wie anschließend bewertet werden muss. Die erarbeiteten Inhalte werden schließlich in Kapitel 5 einer kritischen Würdigung unterzogen, insbesondere hinsichtlich der Frage, in welchem Maße es zu einer Verzerrung des tatsächlichen Gewinns kommen kann.



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