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web gemäß handelsrecht besteht ein jahresabschluss mindestens aus bilanz und gewinn und verlustrechnung je nach rechtsform kommen weitere bestandteile hinzu bei kapitalgesellschaften muss dem jahresabschluss noch ein anhang und in bestimmten fällen zusätzlich ein lagebericht beigelegt werden

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von allen kaufleuten aufzustellende bilanz und gewinn und verlustrechnung 2 inhalt der jahresabschluss eines jeden kaufmanns besteht zum einen aus der bilanz die das vermögen aktiva eines

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web jahresabschluss definition die buchführung für ein geschäftsjahr wird mit dem jahresabschluss abgeschlossen er ist teil der finanzberichterstattung und gibt aufschluss darüber wie sich das unternehmen entwickelt hat und welche vermögenswerte für den betrieb des unternehmens eingesetzt wurden

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