



Abschreibung auf Anlagevermögen (German Edition)

Andre Budke

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Studienarbeit aus dem Jahr 2008 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 14 Punkte, Kommunale Hochschule für Verwaltung in Niedersachsen; ehem. Kommunale Fachhochschule für Verwaltung in Niedersachsen, Veranstaltung: Buchführung, 8 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Anlagegüter verlieren ab dem Tag ihres Erwerbs beziehungsweise ihrer Herstellung an Wert. Um diesen Wertverlust in der Bilanz abzubilden und damit dem Grundsatz der Bilanzwahrheit gerecht zu werden, werden Abschreibungen auf Anlagegüter als Absetzung für Abnutzung (AfA) in der Bilanz aufgeführt. Sie mindern als Aufwand den Gewinn. Zugleich werden Abschreibungen auch in die Preiskalkulation eines Unternehmens mit einbezogen.

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