

1 |  
a) ANSATZ

IAS 38.18 ✓ def, KONT.  
ANSATZ KONT.

ANSATZ KONT · IAS 38.18 (K)

38.21 (a) ✓  
(K) ✓ } ✓

38.22 ✓

38.23 ✓

KONT

# K) BEWERTG

erst BEWERTG. ... IAS 38.24 ... AK / HK

$$| \quad AK = 12.000.000 \text{ €}$$

c) IAS 38.72

... AK - Modell

oder Mengenw. Modell  
Voraus.: Aktiver Markt

↓  
Ja, IAS 38.74

⇒ NO

2

IAS 16

IAS 16.7

(a)

(K)

✓

F 49(a) (W)

IAS 1.54(a)

IAS LFN. W

ANSATZ

ANSATZ

# Bewertg

IAS 16.15

AK

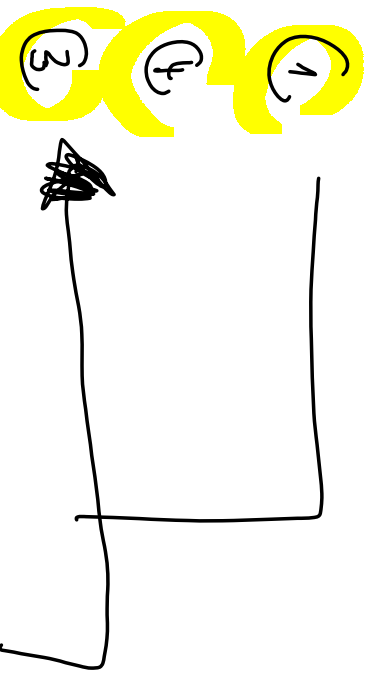
	IAS 16.16 (a)	3000.000 €	IAS 16.17 (a)	} ENSF- Bewertg.
KOMPL. KEIS	— " — (1)	80.000 €	— " — (2)	
TRANSPOSK.	— " — (1)	4.000 €	— " — (2)	
MONTAGEK.	— " — (1)	4.000 €	— " — (2)	
AK		3.126.000 €		

$$AB_t = \frac{AK - RBW_m}{m} = \frac{3.126.000 - 399.990}{10} = \underline{\underline{282.600\text{€}}}$$

IAS 16.53

ABSCHN. 2011	...	141.300€
— " — 2012	...	282.600€
— " — 2013	...	282.600€

1	= RBW <sub>2013</sub> (Verl.)	2449.500
-	NSGMS MIND ERGÄNZUNGEN	725.850
	RBW 2013	1693.650€



②

ENTWICKL. RESTRIKTIONS  
(Bc. d) <sup>ins</sup> MAX

$\left\{ \begin{array}{l} \text{Sitzm. ZW} \\ \text{ver.k.} \end{array} \right\} ; \text{NUMMER VER}$

= MAX

$\left\{ \begin{array}{l} 1400.000 \\ 97.219.500 \end{array} \right\}$

= MAX

$\left\{ \begin{array}{l} \text{---} \\ \text{---} \end{array} \right\} ; 1.693.650$

= 1.693.650 €

