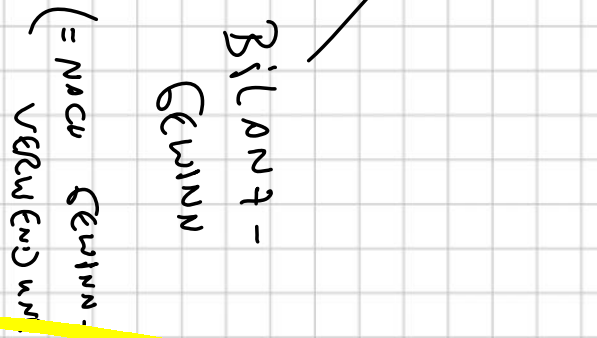
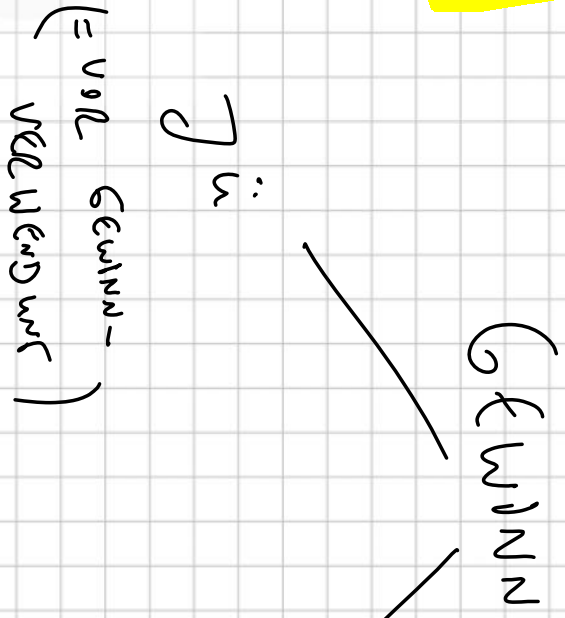


SVN



4

1	BG	1800.000
-	GV	- 250.000
+	Rück- lagen- Dortend	+ 100.000
=	Jü	1650.000

Bilanz
GuV

SV2

	2012	2013
HGB	<p>§ 249 I Nr. 2. Alt.</p> <p>Passiv. <u>Prüfung</u></p>	<p>SSA</p> <p>AN SONST. KRST</p> <p>280.000 €</p>
ESK	<p>§ 249 I Nr. 2. Alt.</p> <p>Passiv. <u>Verbot</u></p>	<p>SSA</p> <p>AN BANK</p> <p>280.000 €</p>

SV 3

X-AG ... 9% < 10%

$\sum_{t=0}^{\infty} \frac{K_{t+1}}{1+r_t} < K_{t+1}$ Divid. Produkt

Y-AG ... 12% > 10%

$\sum_{t=0}^{\infty} \frac{K_{t+1}}{1+r_t} > K_{t+1}$ Divid. Produkt

SV 4

$$(0,09 - 0,04) \cdot 3.000 = 150$$

SV 5

§ 10 Nr. 2 KStG
— n —

140.000 €

7.700 €

←] · 0,055

§ 4 VwEStG

120.000 €

267.700