

Richttafeln 2005 G

Private Pensions Series Protecting Pensions Policy Analysis and Examples from OECD Countries Die Bilanzierung von unmittelbaren Pensionsverpflichtungen nach HGB und IAS/IFRS Direktzusage und Pensionsfonds Pensionsrückstellungen Betriebliche Altersversorgung und Zeitwertkonten Annual Report Financial Market Trends Gescha(ftsbericht Forst und Holz Amtsblatt Recht der Arbeit Richttafeln 2005 G Bibliographie internationale de la littérature périodique dans les domaines des sciences humaines et sociales Richttafeln OECD Frank Uesbeck Michael Thaut Thomas Hagemann Sebastian Uckermann Deutsche Post Stadtwerke Ko(In Berlin (Germany)

Private Pensions Series Protecting Pensions Policy Analysis and Examples from OECD Countries Die Bilanzierung von unmittelbaren Pensionsverpflichtungen nach HGB und IAS/IFRS Direktzusage und Pensionsfonds Pensionsrückstellungen Betriebliche Altersversorgung und Zeitwertkonten Annual Report Financial Market Trends Gescha(ftsbericht Forst und Holz Amtsblatt Recht der Arbeit Richttafeln 2005 G Bibliographie internationale de la littérature périodique dans les domaines des sciences humaines et sociales Richttafeln OECD Frank Uesbeck Michael Thaut Thomas Hagemann Sebastian Uckermann Deutsche Post Stadtwerke Ko(In Berlin (Germany)

pension fund members across oecd countries have seen the loss or reduction of pension benefits in recent years this has been associated with declining assets and increasing liabilities with accounting and regulation changes crystallising these

diplomarbeit aus dem jahr 2009 im fachbereich bwl allgemeines note 2 7 fernuniversität hagen sprache deutsch abstract die vorliegende arbeit konzentriert sich auf unmittelbare pensionszusagen bzw leistungsorientierte pensionspläne zwischen unternehmen und arbeitnehmern die direktzusage ist statistisch mit über 60 aller pensionszusagen der am häufigsten gewählte durchführungsweg der betrieblichen altersvorsorge in deutschland zielsetzung ist es die unterschiedlichen vorschriften zur bilanzierung von unmittelbaren pensionsverpflichtungen bezüglich der eigentlichen zwecksetzung bzw grundprinzipien der verschiedenen rechnungslegungssysteme zu vergleichen und kritisch zu hinterfragen weiter sollen im fokus der arbeit die auswirkungen der zukünftig geänderten hgb vorschriften stehen es soll geklärt werden welchen zielsetzungen sie entgegenlaufen oder welche sie besser erfüllen als die aktuellen hgb regelungen hierzu werden zunächst in kapitel nr 2 1 die bilanzierung von pensionsverpflichtungen nach aktuell gültigen hgb in kapitel 2 2 nur die Änderungen des hgb durch das bilmog und in kapitel nr 3 die regelungen nach ifrs dargestellt in kapitel nr 4 findet sich eine zusammenfassung der ersten beiden kapitel in form eines synoptischen vergleichs der verschiedenen rechnungslegungs systeme wieder die kritische analyse kapitel nr 5 für hgb und bilmog und kapitel nr 6 für ifrs greift ausgewählte punkte der bilanzierung von unmittelbaren pensionsverpflichtungen heraus diese werden vor dem hintergrund der ebenfalls in kap nr 5 und nr 6 dargelegten grundprinzipien kritisch hinterfragt kapitel nr 7 fasst die ergebnisse der arbeit zusammen zieht ein fazit und enthält eine kurze würdigung der

analysierten rechnungslegungsvorschriften

michael thaut vergleicht die über einen betriebsinternen pensionsfonds finanzierte direktzusage mit dem neu eingeführten klassischen bzw betriebsexternen pensionsfonds für neuzusagen analysiert er sowohl leistungsabhängige als auch beitragsorientierte leistungssysteme und integriert insbesondere die steuerlichen rahmenbedingungen für bestehende direktzusagen untersucht er die vorteilhaftigkeit einer umstellung auf den betriebsexternen pensionsfonds

das buch von thomas hagemann stellt in einer aktualisierten fassung alle aspekte der pensionsrückstellungen dar von den wichtigsten arbeitsrechtlichen grundlagen und der versicherungsmathematik bis hin zu den vorschriften für pensionsrückstellungen in den unterschiedlichen jahresabschlüssen sämtliche rechnungslegungsvorschriften zu pensionsverpflichtungen werden systematisch vorgestellt neben der derzeit noch geltenden fassung von ias 19 wird auch den änderungen die das ias board im juni 2011 veröffentlicht hat ein eigenes kapitel gewidmet die hgb bilanzierung wird unter berücksichtigung der erfahrungen aus dem ersten jahr der anwendung des bilanzrechtsmodernisierungsgesetzes bilmog dargestellt und auch die steuerlichen vorschriften zu pensionsrückstellungen werden umfassend vorgestellt das buch eignet sich sowohl für den einsteiger ohne vorkenntnisse als auch für den erfahrenen praktiker für den einsteiger werden vor allem die einleitenden kapitel zu arbeitsrechtlichen und betriebswirtschaftlichen grundlagen und der allgemeinverständlich aufbereitete teil zur versicherungsmathematik hilfreich sein der praktiker wird vorwiegend auf die kapitel zu den rechnungslegungsvorschriften zurückgreifen eine weitere hilfe für die tägliche arbeit sind die hinweise zur datenlieferung an den gutachter und zu den inhalten versicherungsmathematischer gutachten der anhang wurde gegenüber der 1 auflage stark erweitert neben einem umfangreichen tabellenteil sind nun auf cd rom alle wichtigen vorschriften zur rechnungslegung der pensionsverpflichtungen dokumentiert besonders hervorzuheben ist die derzeit geltende fassung von ias 19 die englische und die deutsche fassung sind absatzweise gegenübergestellt eine wichtige erleichterung für die praxis die extra für dieses buch erstellt wurde die pensionsrückstellungen sind auch in der 2 auflage ein vielseitiges nachschlagewerk und ein unverzichtbarer ratgeber für alle die sich als mitarbeiter im rechnungswesen und in der personalwirtschaft oder als berater oder gutachter mit dem thema pensionsrückstellungen beschäftigen

die betriebliche altersversorgung und der bereich der zeitwertkonten bilden ein sehr komplexes aufgabengebiet das mehrere rechtsgebiete miteinander verzahnt die autoren zeigen die arbeits sozialversicherungs steuer und bilanzrechtlichen regelungen und auswirkungen der verschiedenen durchführungswege der betrieblichen altersversorgung praxisnah und nach aktuellem recht in der 2 auflage zu den auswirkungen der anhebung der gesetzlichen regelaltersrente und den erfahrungen des neuen versorgungsausgleichsrechts

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