



Buchführung in der Landwirtschaft: Bilanz, Auswertung, Gewinnermittlung (German Edition)

Franz Schmaunz

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Dieses Buch dient Landwirten, Betriebsleitern und Studierenden als Nachschlagewerk und Lehrmittel. Anhand vielfältiger Fallbeispiele aus der Praxis der manuellen und elektronischen Buchführung gibt der Autor Ratschläge und Hilfestellung zur Gewinnermittlung und zum Verstehen des Jahresabschlusses im landwirtschaftlichen Betrieb. Beschrieben werden die 4 Methoden der Gewinnermittlung für Landwirte nach der aktuellen Steuerrechtslage: die Gewinnermittlung nach Durchschnittssätzen, die Gewinnermittlung durch Überschussrechnung und durch Buchführung sowie die Gewinnschätzung.

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