



Bilanzierung von Zweckgesellschaften (German Edition)

Michael Holzgethan

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Im Rahmen der Reform des deutschen Handelsrechts durch das Bilanzrechtsmodernisierungsgesetz (BilMoG) sollen die Vorschriften der Konzernrechnungslegungspflicht geändert werden. Davon betroffen ist auch die Behandlung von Zweckgesellschaften (Special Purpose Entities). Mit der Neufassung des § 290 Abs. 1 HGB möchte der Gesetzgeber in Hinblick auf diese bilanztechnisch problematischen Konstrukte zukünftige Skandale à la Enron verhindern und klare Strukturen schaffen. Dadurch soll eine verstärkte Konsolidierung von SPE in den Konzernabschluss und damit eine Annäherung an die IFRS erreicht werden. Dieses Buch möchte dem Leser in kompakter Form die Vorschriften der Konzernrechnungslegungspflicht sowohl des bestehenden Handelsgesetzbuches wie auch der IFRS näher bringen. Anhand der Betrachtung der bilanziellen Behandlung der wichtigsten Erscheinungsformen von SPE, den Leasingobjekt- und Asset-Backed-Securities-Gesellschaften sowie Spezialfonds, wird ein direkter Vergleich der bestehenden Rechnungslegungsvorschriften mit dem neuen BilMoG ermöglicht. Durch diese Ausführungen soll beurteilt werden, ob der Gesetzgeber sein Ziel, die Annäherung des HGB an die IFRS, im Falle der bilanziellen Behandlung von SPE erreicht und zu einer Verbesserung der Transparenz im Konzernabschluss beiträgt.

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