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a handy guide to the companies act 2006 packed full of helpful features including checklists section by section commentary and appendices of useful materials and extracts this book provides detailed commentary on the new companies act

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inhaltsangabe zusammenfassung diese arbeit beschreibt insbesondere die entwicklung des chinesischen automobilmarkts mit beginn der ersten schritte internationaler automobilunternehmen diesen zukunftsmarkt zu erschließen neben der fundierten deskription besteht das ziel dieser arbeit vornehmlich in der analyse des vorgehens der internationalen unternehmen bei deren engagement in china es ist zu untersuchen inwieweit unterschiede bei den markteintritts bzw marktbearbeitungsstrategien bestehen oder ob sich parallelen ausmachen lassen dabei beschränkt sich die arbeit auf die pkw industrie da die entwicklung der industrie der nutzlastwagen und die der motorräder im vergleich zur pkw branche große unterschiede aufweisen insofern lässt sich die gesamte kfz industrie nicht pauschal analysieren sondern es bedarf einer separaten bearbeitung in kapitel 2 wird zunächst auf den begriff der strategie im allgemeinen näher eingegangen bevor explizit erklärt wird um was es sich bei markteintritts und marktbearbeitungsstrategien handelt dabei wird ersichtlich werden dass sich beide arten von strategien nicht eindeutig von einander abgrenzen lassen anschließend werden in kap 2 3 unternehmen anhand des zeitpunkts ihres markteintritts unterschieden hierbei werden die vor und nachteile der alternativen des first mover sowie des follower aufgezeigt kapitel 3 widmet sich der darstellung und näheren beschreibung der theoretisch möglichen strategien wie ein unternehmen einen markt erschließen und bearbeiten kann dabei werden lediglich die für den chinesischen automobilmarkt vornehmlich relevanten strategien und in der in kap 2 2 logisch beschriebenen reihenfolge betrachtet so werden zuallererst der export daran anschließend die lizenzvergabe ferner das joint venture und schließlich die gründung einer tochtergesellschaft dargestellt die ausführung der jeweiligen strategien erfolgt nach einem bestimmten schema zunächst wird die strategie charakterisiert anschließend werden deren vorteile und motive sowie deren nachteile und herausforderungen beschrieben zum schluss werden die rahmenbedingungen und hintergründe für das engagement in china bzgl der jeweiligen strategiealternative dargestellt dieses kapitel liefert die theoretische basis für das darauffolgende kapitel in kapitel 4 wird das vorgehen der internationalen automobilunternehmen und deren engagement in china dargestellt die unterkapitel 4 1 bis 4 4 sind nochmals in vier

volume 1 assists users in understanding the corporations act and how it applies in practice volume 2 contains the text of state and territory supreme court corporations rules and the takeovers panel procedural rules applicable to proceedings under the corporations act 2001 as at 1 january 2011

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employing a practical and contextual approach this student textbook covers developments in the self regulation of corporate governance which is becoming global due to the activities of the oecd and world bank

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up until the global credit crisis in 2008 financial services was the fastest growing sector of the australian economy this growth has had profound implications for individuals corporations and government following extensive review in the last part of the twentieth century australia put in place an overarching system for regulating all financial services replacing a system that was based on separate regulation of products in individual industries focusing on the implications of the new system for retail clients financial citizens financial services law and

compliance in australia provides a comprehensive account of the regulatory structure and a detailed analysis of the legislative framework including discussion of the new regulatory bodies the new licensing requirements for those wishing to enter the financial services market and the new obligations for those marketing or offering financial services to the public this is an essential resource for those working in and advising on financial services for students of financial services law and for anyone needing to understand this new regime in australia

entstrickungstatbestände können bei einer grenzüberschreitenden umstrukturierung zu einer erheblichen steuerlichen belastung führen wenn das deutsche steuerrecht an einem späteren veräußerungsgewinn der zu übertragenden wirtschaftsgüter ausgeschlossen oder beschränkt wird für die steuerplanung einer umwandlung ist es bei internationalen bezügen somit zwingend erforderlich zu klären in welchen fällen es zu einer verschlechterung des deutschen steuerrechts kommt dieser frage widmet sich die vorliegende arbeit hierzu werden zunächst die gebiete des internationalen steuerrechts analysiert die die umwandlungsbedingte entstrickung direkt oder indirekt beeinflussen dann werden diese ergebnisse anhand ausgewählter verschmelzungskonstellationen angewendet und es wird untersucht inwieweit steuerliche gestaltungsmaßnahmen zur vermeidung der steuerlichen belastung möglich sind darüber hinaus erfolgt neben einer kritischen würdigung der relevanten rechtsnormen aus betriebswirtschaftlicher sicht eine umfassende europarechtliche prüfung

corporations act 2001 act no 50 of 2001 as amended compilation start date 19 july 2013 includes amendments up to act no 61 2013 this compilation has been split into 5 volumes australia

der bundesgerichtshof schuf den familienrechtlichen ausgleichsanspruch 1959 um einen ausgleich für geleisteten aber nicht geschuldeten Kindesunterhalt zu ermöglichen janina schaffert zeigt nicht nur die zahlreichen kritikpunkte an dem grundsatzurteil sowie der heutigen ausgestaltung und seiner durchsetzbarkeit auf sondern bietet einen lösungsweg auf basis des geschriebenen rechts dessen vorteile unverkennbar sind anhand der genetisch historischen analyse zeigt die autorin dass die dem familienrechtlichen ausgleichsanspruch zugrunde liegende problematik bereits lange vor dem grundsatzurteil bestand die von janina schaffert entwickelte lösung steht daher im einklang mit der historischen entwicklung des regressanspruchs und ermöglicht im gegensatz zum bgh einen gerechten ausgleich 1959 the federal supreme court established the family law compensation claim to facilitate compensation in respect of child support which has been paid but is not owed janina schaffert does not only outline the numerous points of criticism of the fundamental judgment as well as the current form and its practicability but also offers a solution based on written law of which the advantages are undeniable the genetic historical analysis in particular shows that the problem underlying the family law compensation claim existed long before the leading decision the solution developed by janina schaffert is in line with the historical development of the right of recourse and in contrast to the federal supreme court enables a fair compensation

oliver bohr nimmt eine empirische bestandsaufnahme anhand von fallstudien einzelner mobilfunkunternehmen aus deutschland den niederlanden den usa und australien vor er zeigt dass kundenakquisitionen bzw bindungskosten als immaterielle vermögenswerte gemäß ias 38 aktiviert werden müssen

dieser buchtitel ist teil des digitalisierungsprojekts springer book archives mit publikationen die seit den anfängen des verlags von 1842 erschienen sind der verlag stellt mit diesem archiv quellen für die historische wie auch die disziplingeschichtliche forschung zur verfügung die jeweils im historischen kontext betrachtet werden müssen dieser titel erschien in der zeit vor 1945 und wird daher in seiner zeittypischen politisch ideologischen ausrichtung vom verlag nicht beworben

christoph andreas weber analysiert die gesellschaftsrechtlichen pflichten des vorstands der aktiengesellschaft im hinblick auf rechtsverstosse mit unternehmensbezug der vorstand verletzt pflichten gegenüber seiner gesellschaft wenn er im rahmen seiner tatigkeit selbst gegen gesetze verstosst legalitatspflicht oder keine hinreichenden massnahmen gegen rechtsverstosse von mitarbeitern ergreift legalitatsdurchsetzungs pflicht aber weshalb ist ein solches verhalten auch im innenverhältnis zur aktiengesellschaft pflichtwidrig selbst wenn diese davon vielleicht sogar wirtschaftlich profitiert das privatrecht wird hier in den dienst der rechtsdurchsetzung im öffentlichen interesse gestellt mithilfe einer rechtsdogmatischen rechtsökonomischen und in teilen auch rechtsvergleichenden methodik zeichnet der autor ein differenziertes bild von den möglichkeiten und grenzen dieses ansatzes und seiner einbettung in die gesellschaftsrechtliche dogmatik und leistet damit grundlagenarbeit zur compliance diskussion im gesellschaftsrecht

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