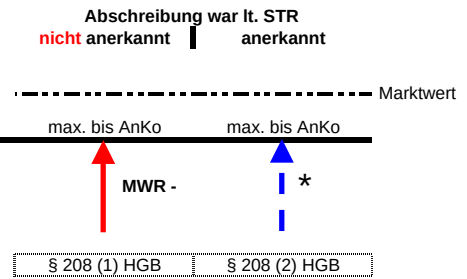
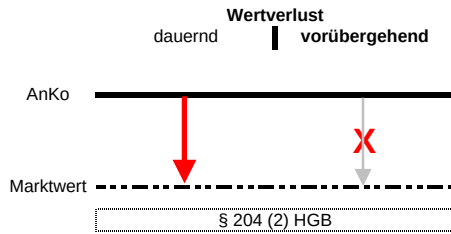


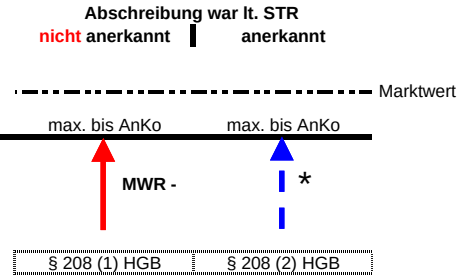
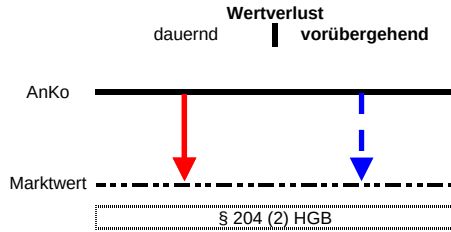
Abschreibung

Zuschreibung

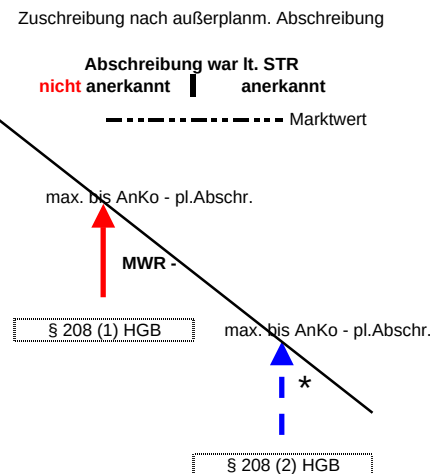
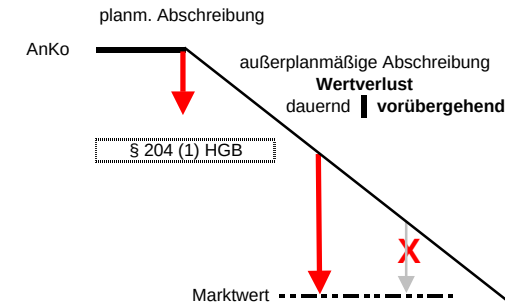
Nicht
abnutzbares
AV



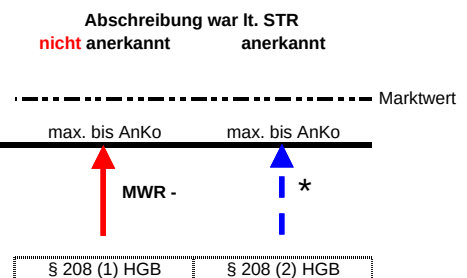
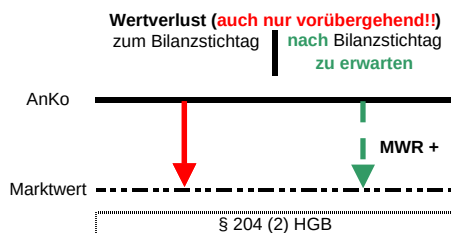
Finanz - AV



Abnutzbares
AV



Umlauf-
vermögen



→ MUSS - Bestimmung

- - - → KANN - Bestimmung

* Wahlrecht im HR nur, wenn das STR ein Wahlrecht vorsieht (umgekehrte Maßgeblichkeit!)

X nicht zulässig