



Unterschlagungsprüfung (German Edition)

Torsten Hildebrandt

Download now

[Click here](#) if your download doesn't start automatically

Unterschlagungsprüfung (German Edition)

Torsten Hildebrandt

Unterschlagungsprüfung (German Edition) Torsten Hildebrandt

Studienarbeit aus dem Jahr 2001 im Fachbereich BWL - Revision, Prüfungswesen, Note: 1,7, Hochschule für Technik, Wirtschaft und Kultur Leipzig (Fachbereich Wirtschaftswissenschaften), Sprache: Deutsch, Abstract: In der folgenden Arbeit wird der Unterschlagungsbegriff, in Anlehnung an Meyer zu Lösebeck, wie folgt definiert¹.

„Eine Unterschlagung ist eine absichtliche Beeinträchtigung der Unternehmung durch interne oder externe Täter, die sich in einer direkten Vermögensschädigung einer Unternehmung bzw. persönliche Bereicherung widerspiegelt.“

Demnach stellen Unterschlagung (§246 StGB), Betrug (§263 StGB), Urkundenfälschung (§267 StGB), Untreue (§266 StGB) sowie Diebstahl (§242 StGB) traditionelle Komponenten einer Unterschlagung dar. Dieser ursprüngliche Katalog strafbarer Handlungen ist durch das zweite Gesetz zur Bekämpfung von Wirtschaftskriminalität um Datenveränderungen (§303a StGB), Computerbetrug (§263a StGB), Fälschung beweiserheblicher Daten (§269 StGB), Computersabotage (§303b StGB) und Ausspähen von Daten (§202a StGB) erweitert worden. Die aufgeführten Straftatbestände werden unter dem Begriff der dolosen Handlung zusammengefasst².

Folglich ist die Prüfung auf dolose Handlungen (=Unterschlagungsprüfung) in einer Unternehmung durch ihre Aufgabenstellung in den Bereich der Sonder- oder Teilprüfungen einzuordnen.

1 Vgl. Meyer zu Lösebeck (Unterschlagungsverhütung) S. 13

2 Vgl. Meyer zu Lösebeck (Unterschlagungsverhütung) S. 19

 [Download Unterschlagungsprüfung \(German Edition\) ...pdf](#)

 [Read Online Unterschlagungsprüfung \(German Edition\) ...pdf](#)

Download and Read Free Online Unterschlagungsprüfung (German Edition) Torsten Hildebrandt

Download and Read Free Online Unterschlagungsprüfung (German Edition) Torsten Hildebrandt

From reader reviews:

Larry Parrish:

What do you think about book? It is just for students since they're still students or the item for all people in the world, what the best subject for that? Only you can be answered for that query above. Every person has several personality and hobby for each other. Don't to be forced someone or something that they don't would like do that. You must know how great and also important the book Unterschlagungsprüfung (German Edition). All type of book are you able to see on many sources. You can look for the internet methods or other social media.

Bertha Buentello:

Hey guys, do you wants to finds a new book you just read? May be the book with the concept Unterschlagungsprüfung (German Edition) suitable to you? Often the book was written by well-known writer in this era. The actual book untitled Unterschlagungsprüfung (German Edition) is the main of several books that will everyone read now. This specific book was inspired lots of people in the world. When you read this reserve you will enter the new dimension that you ever know before. The author explained their strategy in the simple way, therefore all of people can easily to recognise the core of this e-book. This book will give you a lot of information about this world now. So you can see the represented of the world within this book.

Lily Sawyers:

The guide with title Unterschlagungsprüfung (German Edition) possesses a lot of information that you can learn it. You can get a lot of advantage after read this book. That book exist new information the information that exist in this book represented the condition of the world now. That is important to yo7u to be aware of how the improvement of the world. That book will bring you inside new era of the syndication. You can read the e-book with your smart phone, so you can read the idea anywhere you want.

Aurora Foster:

A lot of people always spent their free time to vacation or go to the outside with them family members or their friend. Are you aware? Many a lot of people spent that they free time just watching TV, as well as playing video games all day long. In order to try to find a new activity here is look different you can read a book. It is really fun for yourself. If you enjoy the book that you read you can spent the whole day to reading a e-book. The book Unterschlagungsprüfung (German Edition) it doesn't matter what good to read. There are a lot of those who recommended this book. These folks were enjoying reading this book. If you did not have enough space to deliver this book you can buy typically the e-book. You can m0ore quickly to read this book from a smart phone. The price is not too costly but this book features high quality.

Download and Read Online Unterschlagungsprüfung (German Edition) Torsten Hildebrandt #6V3U87PCO4Q

Read Unterschlagungsprüfung (German Edition) by Torsten Hildebrandt for online ebook

Unterschlagungsprüfung (German Edition) by Torsten Hildebrandt Free PDF d0wnl0ad, audio books, books to read, good books to read, cheap books, good books, online books, books online, book reviews epub, read books online, books to read online, online library, greatbooks to read, PDF best books to read, top books to read Unterschlagungsprüfung (German Edition) by Torsten Hildebrandt books to read online.

Online Unterschlagungsprüfung (German Edition) by Torsten Hildebrandt ebook PDF download

Unterschlagungsprüfung (German Edition) by Torsten Hildebrandt Doc

Unterschlagungsprüfung (German Edition) by Torsten Hildebrandt Mobipocket

Unterschlagungsprüfung (German Edition) by Torsten Hildebrandt EPub