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the handbook of business and corruption provides an overview of corrupt business practices in general and more particularly in different industry sectors considering such practices from an ethical perspective

analysing policy documents from nine counterinsurgency wars elias asks why powerful militaries have difficulty managing local partners revealing a critical political dynamic in military interventions this book will appeal to academics and policymakers addressing counterinsurgency issues in foreign policy security studies and political science

a fortnightly bulletin on financial and political trends

welche bedeutung haben strafrechtliche wertungen für das steuerrecht diese grundlegende frage gewinnt insbesondere mit der per 1 januar 2022 in kraft getretenen gesetzlichen regelung an bedeutung wonach pönale finanzielle sanktionen nicht als geschäftsmässig begründeter aufwand abzugsfähig sind die vorliegende dissertation analysiert das Zusammenspiel zwischen steuer und strafrecht und untersucht die verfassungsrechtlichen und rechtssystematischen Grundlagen dieser steuerlichen einschränkung im zentrum der untersuchung steht die frage inwiefern das steuerrecht strafrechtliche wertungen übernehmen kann und darf dabei zeigt sich dass das legalitätsprinzip eine klare gesetzliche grundlage erfordert um von allgemeinen gewinnermittlungsgrundsätzen abzuweichen gleichzeitig verdeutlicht die analyse des grundsatzes der einheit der rechtsordnung dass wertungen aus anderen rechtsbereichen nur dann herangezogen werden können wenn eine ausdrückliche gesetzliche anknüpfung besteht die arbeit liefert eine präzise auslegung der steuerlichen bestimmungen und entwickelt praxisnahe kriterien für die behandlung finanzieller sanktionen im steuerrecht besondere aufmerksamkeit gilt dabei dem begriff des strafzwecks sowie dem vorbehalt des ordre public eine anwendung der gewonnenen erkenntnisse auf die kartellsanktionen nach art 49a kg sowie strafprozessuale absprachen offenbart erhebliche divergenzen zwischen dem steuerrechtlichen und strafrechtlichen verständnis dieser sanktionen diese dissertation bietet wertvolle impulse für wissenschaft und praxis indem sie einen tiefgehenden einblick in die schnittstellen zwischen straf und steuerrecht gibt und richtungsweisende lösungsansätze für die steuerliche behandlung von sanktionen entwickelt

for years you had a dream and now the book is published why isn t it selling when amazon introduced the kindle it changed the publishing world and the gates came crumbling down for millions of people who had stories to tell now self publishing supports thousands of authors who have cracked the marketing code what do they know that you don t short

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der entwicklungsausschuss der oecd dac führt in regelmäßigen abständen prüfungen der entwicklungszusammenarbeit der einzelnen dac mitglieder durch politik und leistungen der einzelnen mitglieder werden in etwa fünfjährigem turnus einer kritischen prüfung unterzogen

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