

Kapitalflussrechnung Nach Ias 7 - , Jan Rebenich

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'Gegenstand dieser Verordnung ist die Übernahme und Anwendung internationaler Rechnungslegungsstandards in der Gemeinschaft, mit dem Ziel, die von Gesellschaften im Sinne des Artikels 4 vorgelegten Finanzinformationen zu harmonisieren, um einen hohen Grad an Transparenz und Vergleichbarkeit der Abschlüsse und damit eine effiziente Funktionsweise des Kapitalmarkts in der Gemeinschaft und im Binnenmarkt sicherzustellen.' Durch diesen Artikel 4 der Verordnung (EG) Nr. 1606/2002 des Europäischen Parlaments und des Rates vom 19. Juli 2002 sind kapitalmarktorientierte Unternehmen in der EU seit 2005 verpflichtet, ihre Konzernabschlüsse nach den International Financial Reporting Standards (kurz: IFRS) aufzustellen und zu veröffentlichen. Somit stellt diese Verordnung einen Wendepunkt in der Entwicklung der nationalen und internationalen Rechnungslegung dar, obwohl bereits vorher viele Großkonzerne internationale Rechnungslegungsstandards angewendet haben. Die Bayer AG hat sich zum Beispiel bereits im Jahr 1994 zur Umstellung auf IFRS (damals noch IAS) entschieden, um den Aktionären mehr Informationen über die Vermögens- und Ertragslage des Unternehmens zu liefern und um die internationale Vergleichbarkeit zu verbessern. Die zwingenden Bestandteile eines Jahresabschlusses nach IAS/IFRS gliedern sich wie folgt: Bilanz- Gewinn- und Verlustrechnung- Eigenkapitalveränderungsrechnung- Kapitalflussrechnung- Anhang, in dem die angewandten Bilanzierungs- und Bewertungsmethoden und sonstige Erläuterungen aufgeführt sind. In der vorliegenden Arbeit soll auf die Kapitalflussrechnung eingegangen werden, die in IAS 7 'Kapitalflussrechnungen' aus dem Jahr 1992 geregelt ist. Dieser Standard ersetzte den früheren Standard 'Statement of Changes in Financial Position' aus dem Jahr 1977. Author: Streit, Cornelius Author: Rebenich, Jan Publisher: GRIN Verlag Illustration: N Language: GER Title: Kapitalflussrechnung nach IAS 7 Pages: 00039 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638377102 Category: Business & Economics : General

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