

Auswirkungen Einer Externen Pflichtrotation - Ivonne-kristin Bruns

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Die externe Pflichtrotation ist der periodische Austausch von Abschlussprüfern und Wirtschaftsprüfern, beziehungsweise der gesamten Prüfungsgesellschaft, nach einer (gesetzlich) festgelegten Anzahl von Jahren. Verbunden mit einer externen Pflichtrotation ist eine Sperrfrist, die auch als 'Cooling-off Periode' bezeichnet wird. In Deutschland existiert eine gesetzliche Grundlage für die verpflichtende externe Pflichtrotation bisher nicht. Im Vergleich zur externen Rotation kommt bei der internen Rotation das neue Team Abschlussprüfer von der selben Prüfungsgesellschaft und hält sich entsprechend an die Prüfungsmethodik seiner Firma. Das System der externen Pflichtrotation wird in der Literatur vielfach diskutiert. Die Problematik bei der Diskussion dieses Systems besteht darin, dass für den Nachweis von Vor- und Nachteilen aussagekräftige empirische Daten fehlen. Die Auswirkungen externer Pflichtrotation verlaufen auf organisatorischen, institutionellen und psychologischen Ebenen in den Unternehmen und den Prüfungsgesellschaften. Daher lassen sich Auswirkungen weder messen noch in aussagekräftige Thesen fassen.

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