

Eva- Und Mva-konzept - Darstellung Und Kritische Würdigung: Darstellung Und Kritische Würdigung - Daniel Kienzle

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Zielsetzung dieser Arbeit soll die Darstellung des Economic Value Added und des Market Value Added sein. Dabei liegt der Fokus auf dem EVA-Konzept, da sich aus diesem der MVA ableiten lässt und somit Grundlage für dessen Berechnung ist. Im Anschluss an die Darstellung erfolgt eine kritische Würdigung, in der die Stärken und Schwächen dieser beiden Kennzahlen untersucht werden sollen. Zunächst wird am Anfang von Kapitel 2 das Grundkonzept sowie die Berechnungsmethodik des Economic Value Added dargestellt. Für die Berechnung des EVA sind zunächst Anpassungen der Jahresabschlussdaten vorzunehmen, die nachfolgend erläutert werden. Im Anschluss wird auf die einzelnen Komponenten des EVA und deren Ermittlung eingegangen. Danach erfolgt die Darstellung des MVA-Konzepts. Am Ende von Kapitel 2 werden die einzelnen Anwendungsbereiche der beiden Steuerungsgrößen vorgestellt. In Kapitel 3 wird dann eine kritische Würdigung vorgenommen. Am Ende der Arbeit wird ein Fazit gezogen sowie ein kurzer Ausblick gegeben. Anhang 3 dient ergänzend zur anschaulichen Berechnung des EVA und in Anhang 4 wird ein Beispiel für die Ermittlung des Unternehmenswerts mittels MVA-Konzept dargestellt. Weitere Wertsteigerungsmodelle, wie z. B. der Cash Value Added oder der Economic Profit, sind nicht Bestandteil dieser Arbeit. Author: Kienzle, Daniel Publisher: GRIN Verlag Illustration: N Language: GER Title: EVA- und MVA-Konzept - Darstellung und kritische Würdigung: Darstellung und kritische Würdigung Pages: 00040 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638391788 Category: Business & Economics : Management - General

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