

Finanzwirtschaftliche Bilanzanalyse Des Schering Konzerns - Dennis Huchzermeier

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Das Thema der folgenden Seminararbeit ist die Analyse der Bilanzen des Schering-Konzerns in den Jahren 2001, 2002 sowie 2003. Danach folgt eine Analyse der Vermögens-, Finanz- und Ertragslage, die am Ende zu einem abschließenden Gesamturteil zusammengefasst wird. Die finanzwirtschaftliche Analyse besteht aus der Vermögens- und Kapitalstrukturanalyse sowie der horizontale Bilanzstrukturanalyse (Liquiditätsanalyse). Ausgangspunkt für die Bilanzanalyse bildet eine Strukturbilanz. Diese resultiert aus der Aufbereitung der Jahresabschlüsse für die Geschäftsjahre 2001 bis 2003. Ziel ist es, vorhandene bilanzielle Ansatz- und Bewertungswahlrechte, Ermessensspielräume sowie Sachverhaltsgestaltungen zu bereinigen, die um Erkenntnisse aus dem Konzernanhang und Konzernlagebericht ergänzt werden. Der Zeitvergleich des Schering-Konzerns wird um den Betriebsvergleich mit den Unternehmen BASF, und Beiersdorf erweitert, wobei einbezogene Kennzahlen dieser beider Unternehmen nicht selbstständig ermittelt wurden. Author: Huchzermeier, Dennis Publisher: GRIN Verlag Illustration: N Language: GER Title: Finanzwirtschaftliche Bilanzanalyse des Schering Konzerns Pages: 00047 (Encrypted PDF) On Sale: 2004-01-01 SKU-13/ISBN: 9783638304870 Category: Business & Economics : General

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