

Pro Forma Earnings - Ariane Rump

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Je nach Unternehmensstruktur und angewandtem Rechnungslegungssystem müssen Unternehmen vorgeschriebene Pflichtangaben publizieren. Zu den Pflichtangaben des Jahresabschlusses gehören für Kapitalgesellschaften nach HGB folgende Elemente: Bilanz, GuV, Kapitalflussrechnung und die Anhangberichterstattung (vgl. § 242 (3), § 264 (1) HGB). Desweiteren ist gesetzlich geregelt, dass Kapitalgesellschaften einen Lagebericht aufzustellen haben (vgl. § 289 HGB). Zusätzlich zu diesen Pflichtangaben weisen viele Unternehmen weitere freiwillige Kennzahlen aus. Diese freiwilligen Kennzahlen werden Pro Forma Earnings genannt. Die bekanntesten lauten EBIT und EBITDA. Die Veröffentlichung dieser Ergebnisgrößen ist, insbesondere bei börsennotierten Unternehmen, ein globales Phänomen. Sie sind demnach auch ein fester Bestandteil der Unternehmensberichterstattung am deutschen Kapitalmarkt. Im zweiten Kapitel erfolgen zunächst die Begriffsabgrenzung und eine kritische Analyse der Motivation der Pro Forma Berichterstattung. Dabei wird insbesondere auf die beiden Hauptintentionen Transparenzerhöhung und Earnings Management eingegangen. Das dritte Kapitel beinhaltet eine Analyse der empirischen Literatur über die Verbreitung und Erscheinungsformen der Pro Forma Kennzahlen auf dem deutschen Kapitalmarkt. Die beiden populärsten Kennzahlen EBIT und EBITDA erhalten dabei eine eigenständige Betrachtung. Im vierten Kapitel werden die vorhandenen Regulierungsmaßnahmen erläutert. In der Schlussbemerkung wird der zukünftige Stellenwert der Pro Forma Earnings analysiert. Author: Rump, Ariane Publisher: GRIN Verlag Illustration: N Language: GER Title: Pro Forma Earnings Pages: 00019 (Encrypted PDF) On Sale: 2010-01-01 SKU-13/ISBN: 9783640503384 Category: Business & Economics : General

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