



Segmentberichterstattung nach IAS 14 (German Edition)

Dominic Sinzger

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Studienarbeit aus dem Jahr 2005 im Fachbereich BWL - Revision, Prüfungswesen, Note: 1,3, Friedrich-Alexander-Universität Erlangen-Nürnberg, Veranstaltung: Seminar Prüfungswesen, 27 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Durch die seit Jahren immer stärkere Globalisierung und Diversifizierung von Konzernen werden die Forderungen nach einer einheitlichen Jahresabschlusserstellung und Veröffentlichung seitens der Bilanzadressaten immer lauter. Das Erreichen dieses Ziels soll durch die Entwicklung und flächendeckende Anwendung international einheitlicher Rechnungslegungsstandards gewährleistet werden. Oberziel der IAS ist es, dem Jahresabschlussinteressenten einen möglichst wahrheitsgemäßen Überblick über die Vermögens-, Finanz- und Ertragslage der aufstellenden Unternehmen zu verschaffen. Jedoch kann allein durch die isolierte Angabe zusammengefasster Daten im Jahresabschluss von Konzernen dieser Forderung nach detaillierter Information nicht genügend Rechnung getragen werden. Ziel dieser Arbeit ist es, die Regeln der internationalen Rechnungslegung zur Segmentberichterstattung darzustellen und sie im Hinblick auf ihre Zweckmäßigkeit für eine detaillierte Informationsdarstellung zu würdigen.

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