



Die Internationalisierung der Rechnungslegung in Deutschland (German Edition)

Mathias Kuropka

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Akademische Arbeit aus dem Jahr 2006 im Fachbereich BWL - Controlling, Note: 1,7, Universität Duisburg-Essen, Sprache: Deutsch, Abstract: Nationale Rechnungslegungssysteme verlieren zunehmend an Bedeutung. An ihre Stelle treten international gültige Rechnungslegungsstandards wie die IFRS oder die US-GAAP. Als treibende Kraft für diese Internationalisierung der Rechnungslegung wird der erhöhte Kapitalbedarf vieler Unternehmen durch ihre internationale Ausrichtung der Geschäftstätigkeit gesehen. Auch deutsche Unternehmen greifen hierbei verstärkt auf internationale Kapitalmärkte zur Finanzierung ihrer Aktivitäten zurück.

Aus dem Inhalt:

- Motive für eine internationale Rechnungslegung
- Einführung der IFRS in Deutschland
- Unterschiede der Rechnungslegung nach HGB und IFRS

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