



IFRS 1 - First time Adoption of IFRS (German Edition)

Daniel Saak

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Studienarbeit aus dem Jahr 2005 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 1,7, Universität Bielefeld, Veranstaltung: Seminar zur Konzernrechnungslegung, 16 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Am 19. Juni 2003 hat das International Accounting Standards Board (IASB) den International Financial Reporting Standard 1 (IFRS 1): First time Adoption of International Financial Reporting Standards veröffentlicht. Dieser Standard hat das Ziel Unternehmen mit ihren jeweiligen nationalen Rechnungslegungsvorschriften die erstmalige Anwendung sowie den Einstieg in die internationale IFRS – Rechnungslegung zu erleichtern und gleichzeitig den Bilanzadressaten qualitativ hochwertige Informationen bereitzustellen. Aufgrund der Verordnung der Europäischen Union sind alle kapitalmarktorientierten Unternehmen ab dem 01.01.2005 verpflichtet ihre Konzernabschlüsse nach der IFRS – Rechnungslegung zu erstellen.

Bisher war die Regelung, um einen erstmaligen Konzernabschluss nach den International Accounting Standards (IAS) zu erstellen, in den Standing Interpretations Committee kurz SIC-8 enthalten. Einige Regelungen des SIC-8 sind im IFRS 1 übernommen worden, wie z.B. der Grundsatz der retrospektiven Anwendung sowie die Regelung, dass beim Übergang auf IAS entstehende Differenzen mit den Gewinnrücklagen in der Eröffnungsbilanz verrechnet werden. Regelungen des SIC-8 ließen jedoch auch eine Vielzahl von Interpretationsspielräumen zu, z.B. ist ein Abweichen von der grundsätzlich retrospektiven Anwendung möglich, wenn der Anpassungsbetrag aus früheren Perioden nicht mit einem vertretbaren Aufwand bestimmt werden kann. Mit den neuen Vorschriften des IFRS 1 soll sichergestellt werden, dass ein erstmaliger Abschluss folgende Ziele gewährleistet:

1. Die Abschlussadressaten sollen transparente und hochwertige über alle offen gelegten Perioden vergleichbare Informationen erhalten sowie die
2. Lieferung eines angemessenen Startpunktes der Rechnungslegung auf der Grundlage der IFRS und
3. Die Kosten für einen erstmaligen IFRS Abschluss sollen den Nutzen für den Abschlussadressaten nicht übersteigen.

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