



# **Bilanzanalyse Metro AG (Konzern) GJ 2001 (German Edition)**

*Timothy E. Williams*

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Studienarbeit aus dem Jahr 2003 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 1,0, Universität Paderborn (Fachgruppe Rechnungswesen und Besteuerung), Veranstaltung: Bilanzanalyse, Sprache: Deutsch, Abstract: Ertragslage: Das ordentliche Betriebsergebnis der Metro stieg im Jahr 2001 dank eines gesunden Auslandsgeschäftes und dem erfolgreichen Segment Cash & Carry um 10% bei einer Umsatzsteigerung von 5,5%. Die erwirtschafteten Mittel reichen jedoch nicht aus um die Kapitalkosten zu decken: Die Gesamtkapitalrentabilität beträgt 6%, der Return On Investment 3%.

Finanzlage: Nach Verlusten aus unrentablen Unternehmensübernahmen ist bilanzanalytisch betrachtet das Reinvermögen der Metro aufgebraucht und beträgt -1,3 Mrd €. Das langfristige Kapital der Metro sinkt um 23%. Das Anlagevermögen ist zu 80% mittel- und kurzfristig finanziert. Der Cash Flow (DVFA/SG) steigt um 23% auf ca. 1,3 Mrd. € und löst den Vermögensabbau als stärkste Finanzierungsquelle ab.

Vermögen, Investitionen: Die Sachanlagen der Metro bestehen zu einem Viertel aus per Sale-and-Lease-Back verkauften Immobilien, die die zukünftigen Ergebnisse mit hohen Fixkosten belasten werden. Der Schwerpunkt der Investitionen verlagert sich mehr und mehr vom stagnierenden Inland auf das Ausland und konzentriert sich auf die florierenden Segmente Cash & Carry und Media/Saturn.

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