With the internationalization of the businesses about the accounting applications between the countries some differences that must be eliminated occurred. To dispose these differences and to use a common language on accounting applications the financial reporting standards constituted. In this study, the aim is to research the applicability of data that is only theoretical and prepared according to the TFRS 8 standards of operating segments from the financial reporting standards. In this paper, the data obtained from a construction business tested to determine how can the clauses in TFRS 8 Standards of Operating Segments be interpreted in practice.