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Frank Wood, Alan Sangster



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Wert und Bewertung der Unternehmung Hans Münstermann, 2013-07-02 Wert und Bewertung der Unternehmung sind ein vielseitiger und viel schichtiger Problemkomplex von weltweiter Bedeutung denn wo überall in der Welt es Unternehmungen gibt muss in besonderen Finanzierungsfällen der Wert der ganzen Unternehmung ermittelt werden Zu diesen Fällen zählen die unternehmerischen Entscheidungen des Verkaufs und Kaufs einer ganzen Unternehmung oder einer Beteiligung an ihrem Eigenkapital sowie des Verkaufs und Kaufs eines Gliedbetriebes im Sinne einer Zweigstelle Filiale oder sonstigen Betriebsstätte Ferner gehören zu diesen Entscheidungsfällen Verflechtung und Entflechtung Verpachtung von Unternehmungen sowie Kreditgewährung wenn die realen Kreditsicherheiten nicht ausreichen Nicht von unternehmerischen Entscheidungen hängen die Sozialisierung Nationalisierung oder sonstige Enteignung der Unternehmung oder eines Gliedbetriebes ab Weiterhin unterliegen Totalschaden oder großer Teilschaden einer Unternehmung und die Besteuerung des betrieblichen Vermögens oder Kapitals beispielsweise durch Vermögen Gewerbesteuer und Erbschaftsteuer nicht unternehmerischen Entscheidungen Auch diese Fälle erheischen eine Bewertung der Unternehmung wenn die Abfindungen und Entschädigungen angemessen sowie die Steuern gerecht sein sollen Nach der betriebswirtschaftlichen Theorie wie auch nach der Bewertungspraxis basiert der Wert der Unternehmung auf deren künftigen Erfolgen Diese Zukunftsorientierung des Unternehmungswertes erschwert seine Schätzung Soll deshalb die Wissenschaft aus der resignierenden Feststellung Doch vermauert ist dem Sterblichen die Zukunft die Konsequenz ziehen da mit Anspruch auf wissenschaftliche Geltung nichts über die Zukunft ausgesagt werden kann und somit sich jeglicher Untersuchung der Bewertung der Unternehmung entziehen Das heißt die Tatsache verkennen da die Zukunft das Kind der Gegenwart und Kindeskind der Vergangenheit ist

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