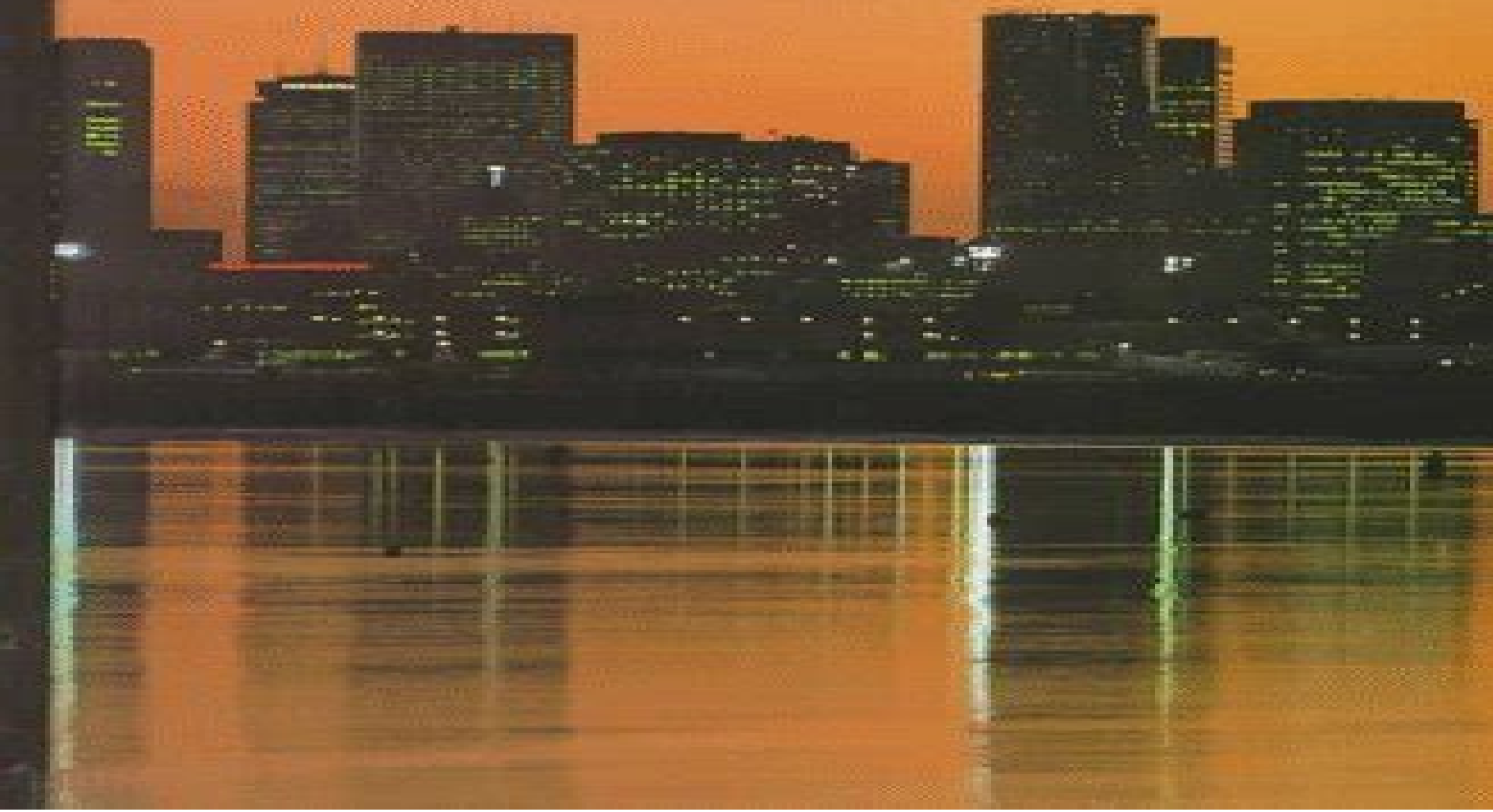


Financial Theory and Corporate Policy

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Sven Beyer



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Die Erwartungstheorie der Zinsstruktur, Geldpolitik und zeitvariable Risikoprämien Jörn Wasmund, 2015 Die umfangreiche empirische Literatur zur Gültigkeit der Erwartungstheorie der Zinsstruktur in den USA hat einen U-förmigen Verlauf des Informationsgehalts in längerfristigen Zinsen für zukünftige kurzfristige Zinsen nachgewiesen Während Änderungen des Tagesgeldzinses in den nächsten 30 Tagen und Änderungen des Einmonatszinses im nächsten Monat gut prognostiziert werden können sind Änderungen des Dreimonatszinses in den nächsten drei sowie Änderungen des Sechsmonatszinses in den nächsten sechs Monaten unprognostizierbar Darüber hinaus wird festgestellt, dass sich Änderungen langfristiger Zinsen innerhalb der nächsten Monate nicht vorhersagen lassen Der Autor untersucht anhand von Euro-DM-Geldmarktsätzen, ob die deutschen Zinsstrukturevidenzen ein ähnliches Muster aufweisen und wie dieses Puzzle erklärt werden kann Nach einer Skizzierung der Problemstellung werden in Kapitel 2 unterschiedliche Theorien der Zinsstruktur dargestellt und die konometrisch-methodischen Testansätze der Erwartungstheorie hergeleitet Kapitel 3 enthält die eigentliche empirische Analyse der Euro-DM-Geldmarktsätze Da die Erwartungstheorie in Verbindung mit konstanten Risikoprämien zu verwerfen ist, wird in Kapitel 4 der Einfluss zeitvariabler Risikoprämien diskutiert und mittels eines multivariaten ARCH-Ansatzes zeitvariable Risikoprämien in der deutschen Zinsstruktur nachgewiesen Nachdem in Kapitel 5 die Auswirkungen irrationaler Erwartungen aufgezeigt werden, untersucht Jörn Wasmund in Kapitel 6, ob die Zinsstrukturevidenzen auf geldpolitische Zielsetzungen und deren Umsetzung durch die Zentralbank zurückführbar sind Im letzten Kapitel erfolgt eine Zusammenfassung der Ergebnisse

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Literaturverzeichnis Die Pflicht zur Gleichbehandlung der Aktionäre bei privaten Kontrolltransaktionen Jürgen Reul, 1991 Originally presented as the author's thesis doctoral Universität Tübingen 1989/90 Irreversibilität und Unternehmensstrategie Alexandra Groß-Schuler, 2013-10-05 Dr. Alexandra Groß-Schuler widerlegt die weit verbreitete Aussage versunkene Kosten seien entscheidungsirrelevant und zeigt anhand einer Analyse die Bedeutung von Sunk Costs im Rahmen strategischer Investitionsentscheidungen auf Kooperative Wertschöpfungsmodelle in der Asset Management und Wealth Management Industrie Jochen Hennig, 2007 **Kapitalmarktorientierte Sicherheitsäquivalente** Christian Timmreck, 2008-01-22 Christian Timmreck stellt das Konzept der kapitalmarktorientierten Sicherheitsäquivalente vor und zeigt wie die zur Anwendung benutzten Parameter mit Hilfe empirischer Daten bestimmt werden können. Eine zentrale Rolle spielen dabei die risikoadjustierten Wachstumsraten von Cash Flows die im Binomialmodell mittels Martingal Wahrscheinlichkeit oder beim Regressionsansatz mit Hilfe der Drift Verschiebung zu ermitteln sind. Als fundamentales Bewertungstheorem dient lediglich die Annahme arbitragefreier Kapitalmärkte Realloptionen in der Unternehmenspraxis Ulrich Hommel, Martin Scholich, Robert Vollrath, 2013-03-11 Damit traditionelle Investitionsbewertungsverfahren nicht zu unternehmerischen Fehlentscheidungen führen lassen immer mehr Unternehmen dieses Problem mit Hilfe des Realloptionsansatzes. Dieser Ansatz erfasst die Bewertung von Investitionsprojekten erstmals mit einer bisher nicht zu erzielenden Genauigkeit. Das Buch vermittelt kompetent die Grundzüge der Realloption und gibt konkrete Hilfestellung bei der Umsetzung im Unternehmensalltag *Studienbuch Finanzierung und Investition* Dorothea Schäfer, Lutz Kruschwitz, Mike Schwake, 2018-03-19 Das Studienbuch ergänzt und vertieft das Lehrwerk Kruschwitz Finanzierung und Investition. Es präsentiert Aufgaben und sorgfältig ausgearbeitete Musterlösungen. Der systematische Aufbau des Studienbuches folgt im wesentlichen dem Lehrbuch **Risikomanagement beim Pkw-Leasing** Sven Beyer, 2015-02-06 Das Werk liefert ein Instrumentarium zur Begrenzung des Restwertrisikos beim PKW Leasing *Grundzüge der Investitions- und Finanzierungstheorie* Reinhard Schmidt, Eva Terberger-Stoy, 1997-09-20 Dieses bewährte Standardwerk bietet einen Überblick über grundlegende Probleme und Lösungssansätze sowie Modelle der Investitions- und Finanzierungstheorie. Die Autoren stellen die neuere institutionentheoretische und die kapitalmarktorientierte Richtung gleichberechtigt nebeneinander und arbeiten Gemeinsamkeiten, Zusammenhänge und Unterschiede heraus Performancemessung und -attribution Oliver Fochler, 2002-11-19 Inhaltsangabe Einleitung Trends wie Globalisierung, Deregulierung, Securitization, Credit Enhancement und Financial Engineering beeinflussen derzeit das Vermögensverwaltungsgeschehen und führen zu einer verstärkten Konkurrenz unter den Marktteilnehmern. Aus einem höheren Informationsstand der Kunden von Vermögensverwaltern resultiert die Tendenz zu einer abnehmenden Kundentreue sowie gestiegenen Ansprüchen bezüglich Beratungsleistungen. Gebühren Reporting und vor allem der erzielten Performance. Somit rückt ein Vergleich der Managementleistungen verschiedener Verwalter anhand der Performancemessung in den Vordergrund des Kundeninteresses. Mit Performance Presentation

Standards PPS wird deshalb versucht einen Vergleich die vollständige Offenlegung und eine faire bzw korrekte Präsentation der erzielten Ergebnisse zu ermöglichen Es bestehen jedoch Gestaltungsspielräume bei der Ergebnispräsentation die anhand von Performanceanalysen beseitigt werden können Durch diese Analysen kann eine qualitative Beurteilung des Managements resultieren da der in der Performancemessung quantitativ berechnete Anlageerfolg in seine Erfolgskomponenten zerlegt wird Kunden begnügten sich Anfang der 80er Jahre noch mit der Präsentation von absoluten Performancezahlen Heute erfolgt eine differenziertere Betrachtung anhand von Performanceanalysen wie Performance Contribution und Performance Attribution für die jedoch noch keine Standards existieren Eine Erleichterung der Abfolge im gesamten Portfoliomanagementprozess kann durch Automatisierungen anhand eines Portfoliomanagementsystems PMS erzielt werden Um kompetitive Vorteile gegenüber anderen Marktteilnehmern für die implementierenden Verwalter solcher Systeme zu generieren ist es wichtig dass diese Performancemessungen und analysen unter Einhaltung der gängigen PPS unterstützen Anbieter von ausgereiften PMS Lösungen sollten daher Performanceanalysen unter Berücksichtigung einer ausreichenden historischen Datenbasis bereitstellen Gang der Untersuchung Die vorliegende Arbeit ist in fünf Kapitel unterteilt Das erste Kapitel stellt die Einleitung in die Thematik der Performancemessung und analyse bei Vermögensverwaltern dar Ausserdem wird eine Definition der relevanten Begriffe vorgenommen Im zweiten Kapitel erfolgt die Einordnung der Performancemessung und analyse in den Portfoliomanagementprozess Des weiteren wird die Zielsetzung sowie der Stellenwert moderner Mess und

Vahlens Kompendium der Betriebswirtschaftslehre Bd. 1 Michael Bitz, Michel Domsch, Ralf Ewert, Franz W. Wagner, 2014-09-09 Das Kompendium gibt einen einführenden Überblick über den derzeitigen Entwicklungsstand der Allgemeinen Betriebswirtschaftslehre und verdeutlicht zugleich sich abzeichnende Weiterentwicklungen Es besteht aus 18 Einzelbeiträgen die die Sichtweise des jeweiligen Autors widerspiegeln in ihrer Gesamtheit aber ein repräsentatives Bild der Lehrinhalte darstellen die an deutschen Universitäten im Rahmen der Allgemeinen Betriebswirtschaftslehre vermittelt werden Adressaten dieses Kompendiums sind in erster Linie Studierende wirtschaftswissenschaftlicher Studiengänge Den in Unternehmungen und sonstigen Bereichen der Wirtschaft tätigen Praktikern vermittelt es einen Überblick über Stand und Entwicklungstendenzen der Allgemeinen Betriebswirtschaftslehre und ermöglicht mit Hilfe der kommentierten Literaturhinweise die weitere Erschließung des einschlägigen Schrifttums Als Nachschlagewerk für Fragen aus der Allgemeinen Betriebswirtschaftslehre ist das Kompendium uneingeschränkt zu empfehlen

Vahlens Kompendium der Betriebswirtschaftslehre Michael Bitz, 2005 *Die Rolle des Volumens bei der Aktienkursprognose unter besonderer Berücksichtigung der AVAS-Transformation* Reza Darius Montassér, 2013-03-08 Reza Darius Montassér untersucht in wie weit der Zufallscharakter von Aktienkursen durch Hinzunahme des Handelsvolumens als Filtergröße verringert werden kann

Stochastische Abhängigkeiten in Aktienmarktzeitreihen Walter S. A. Schwaiger, 2013-03-08 DaB die These vom Zufallsverlauf der Wertpapierkurse zumindest in ihrer reinen Form heute

ernsthaft nicht mehr vertreten wird. Dem aufmerksamen Beobachter der finanzwirtschaftlichen Diskussion der vergangenen Jahre nicht entgangen sein die sehr dynamische Entwicklung der Theorie stochastischer Prozesse in den achtziger Jahren und die Verfeinerung der empirischen Forschungsmethoden haben das bereits zu Beginn des Jahrhunderts entwickelte und lange Zeit als unumstößliches Credo in der Finanzwirtschaft geltende Random Walk Modell ins Wanken gebracht. Zu vielfältig sind die empirischen Befunde die die These vom Zufallsverlauf der Kurse offen in Frage stellen da gibt es Autokorrelationen Mittelwertkonvergenzen Varianzen die von historischen Störgrößen abhängen u v m. Wenn aber eine der Säulen auf der das vorherrschende Paradigma der Finanztheorie die These von der Informationseffizienz der Kapitalmärkte ruht ins Wanken gerät droht dann nicht das gesamte Gebäude einzustürzen. Die Praxis die wie der berühmte Harvard Ökonom Malkiel bemerkt die These von der Informationseffizienz seit jeher als Obszönität ersten Ranges abgelehnt hatte schöpft neue Hoffnung wenn die Random Walk These nicht mehr gilt dann ist es Zeit mit dem ganzen Spuk der Effizienzvorstellungen aufzuräumen und die solide Arbeit der Wertpapieranalysten wieder ins rechte Licht zu rücken. Es ist eine bemerkenswerte Leistung der vorliegenden Arbeit daß sie vor einem derartigen Schluß auch wenn er dem Selbstbewußtsein der Profession sehr gut täte wagt.

Investition, Finanzierung und Besteuerung Dieter Schneider, 2013-07-02 Die Betriebswirtschaftslehre ist eine reizvolle Wissenschaft. Sie kennt Probleme deren Lösung schärfste Logik voraussetzt sie zwingt dazu praktisch bedeutsame Fragen durch Abwägen vielfältiger Zusammenhänge zu beantworten und schließlich kann man mit ihr auch Geld verdienen. Das Reizvolle an einigen betriebswirtschaftlichen Fragen in einer verständlichen Sprache darzustellen ist die Absicht dieses Buches das in der ersten 1 bis 5 Auflage Investition und Finanzierung 1970 1980 86 hier und ab der 6 Auflage zu Investition Finanzierung und Besteuerung 1989 Nachdrucke 1990 1991 erweitert wurde. Die 7 Auflage ist vor allem in didaktischer Hinsicht gründlich bearbeitet und neu gegliedert sowie an die derzeitige wissenschaftliche Diskussion und das Steuerrecht zum 1.7.1992 angepaßt worden. Neu aufgenommen wurden Probleme der Messbarkeit von Steuervergünstigungen und Risikograden Märkte zur Unternehmenskontrolle und Fragen der Gleichmäßigkeit bei der Beurteilung von Einkommen und Konsumausgabensteuer. Das Buch bietet den blühenden Stoff des Grund- und Hauptstudiums in Betriebswirtschaftslehre zur Investitionsrechnung und Finanzierungstheorie die bisherweise in Lehrtexten und Vorlesungen zur rückgedrängten Kritik an den Modellvoraussetzungen der Entscheidungstheorie unter Ungewißheit und der auf Kapitalmarktgleichgewichtsmodellen aufbauenden Theory of Finance deshalb werden hier die aus den engen Modellvoraussetzungen folgenden Einschränkungen für die Anwendbarkeit von Vorteilsberechnungen zu Investition und Finanzierung herausgearbeitet eine Steuerwirkungslehre zu Investition und Finanzierung die für den Leser ohne steuerrechtliche Vorkenntnisse verständlich ist und ihn zu den umstrittenen Fragen der heutigen Steuerpolitik und der Forschung hinführt.

Mergers & Acquisitions Stephan A. Jansen, 2008-07-15 Fundiert übersichtlich und leicht verständlich und bereits in 5 wiederum bearbeiteter und erweiterter Auflage präsentiert Jansen die wesentlichen Prozesse der

Unternehmensakquisition und Kooperation aus strategischer kapitalmarkttheoretischer organisatorischer und rechtlicher Perspektive **Public Merger** Andreas Huber, Stephan A. Jansen, Harald Plamper, 2013-03-13 Hat der öffentliche Sektor größere oder geringere Erfolgschancen bei Fusionen als der private Sektor Welchen Einfluss haben Politik öffentlichkeit und Verwaltung auf das dauerhafte Gelingen einer Fusion Wie können die Mitarbeiter einbezogen werden Diese und weitere Fragen zur Zieldefinition Strategiebildung und Umsetzungsplanung beleuchten die Autoren vor dem Hintergrund ihrer Fusionserfahrungen im öffentlichen Sektor Finanzwirtschaft für Fortgeschrittene Edwin O. Fischer, 2014-06-02 vertiefendes Lehrwerk zur Finanzwirtschaft sowie Fortführung des Lehrbuches Finanzwirtschaft für Anfänger vom selben Verfasser Aus dem Inhalt Zeitbezogene Entscheidungen in der Investitionsplanung Portfoliotheorie und moderne Kapitalmarkttheorie Die relevanten Kalkulationszinssätze in der Investitionsplanung Anhang mit Aufgaben Formelsammlung und Verteilungstabellen **Fundamental Beta** Alexander Scheld, 2013-09-03 Transaktionen im Bereich nicht börsennotierter Unternehmen haben zuletzt wieder stark zugenommen jedoch ist die Ermittlung des Betas des systematischen Risikos bei nicht börsennotierten Unternehmen steil aufgrund fehlender Kapitalmarktdaten schwierig Alexander Scheld weist bisher nicht bekannte Zusammenhänge fundamentaler Kennzahlen auf das Beta nach um diese Informationslücke zu schließen Der Autor entwickelt ein Beta Zusammenhangs und Prognosemodell und testet dessen Gültigkeit anhand einer empirischen Untersuchung am deutschen und amerikanischen Kapitalmarkt

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