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um zu entwickeln, um ihre Kapazitäten zu erweitern und ihnen zu helfen, die Probleme zu verstehen, die sie vielleicht noch nicht kennen, wenn sie diese Kurse besuchen. Sie werden auch lernen, wie man eine gute Präsentation macht, um die Ergebnisse der Analyse zu präsentieren. Sie werden auch lernen, wie man eine gute Präsentation macht, um die Ergebnisse der Analyse zu präsentieren.

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Dierkes,2015-01-21 Die Bewertung von Unternehmen mit Hilfe von Discounted Cashflow Verfahren hat in der betriebswirtschaftlichen Praxis in den letzten Jahren deutlich an Bedeutung gewonnen. Ursächlich hierfür waren vor allem die Hinwendung zur wertorientierten Unternehmensführung, ein gesteigerter Bedarf an gutachterlichen Bewertungen und die vermehrte Anwendung dieser Bewertungsverfahren in der externen Rechnungslegung. Ziel des vorliegenden Lehrbuches ist es, dem Leser die Kenntnisse zu vermitteln, die für die praktische Anwendung der Discounted Cashflow Verfahren notwendig sind. Dazu werden zunächst die kapitalmarkttheoretischen Grundlagen dieser Verfahren erläutert und an Beispielen illustriert. Die Darstellung im Weiteren orientiert sich am Bewertungsprozess und den in der Bewertungspraxis typischerweise auftretenden Problemen. Alle relevanten Zusammenhänge werden ausführlich erörtert. Ein den gesamten Bewertungsprozess bergreifendes Fallbeispiel trägt zusätzlich dazu bei, das Vorgehen zu verdeutlichen. □□□□□□□□ Frank K. Reilly,2002

Hidden Financial Risk J. Edward Ketz,2003-07-25 An insider's guide to understanding and eliminating accounting fraud. How do these high profile accounting scandals occur and what could have been done to prevent them? Hidden Financial Risk fills that void by examining methods for off balance sheet accounting with a particular emphasis on special purpose entities (SPE), the accounting ruse of choice at Enron and other beleaguered companies. J. Edward Ketz identifies the incentives for managers to deceive investors and creditors about financial risk and also shows investors how to protect their investments in a world filled with accounting and auditing frauds. J. Edward Ketz, PhD, State College, PA, is MBA Faculty Director and Associate Professor of Accounting at Penn State's Smeal College of Business. He has been cited in the press nearly 300 times since Enron's bankruptcy, including The New York Times, The Wall Street Journal, and The Washington Post. He has a regular column in Accounting Today. **Investitionsentscheidungen in der Praxis** Bodo Runzheimer,Drazen Barkovic,2013-07-02

Investitionsentscheidungen zählen zu den wichtigsten und zugleich schwierigsten Entscheidungen in der Wirtschaft. Sie sind grundlegend für unser Wirtschaftsleben, da von ihrer Qualität die Leistungsfähigkeit der Betriebe und Volkswirtschaften abhängt. Renommiertere Wissenschaftler aus Deutschland und Kroatien setzen sich in diesem Buch mit unterschiedlichen Fragen der Investitionsplanung auseinander. Die Autoren stellen zur Problemlösung quantitative Methoden vor, die es Unternehmen erlauben, Investitionsentscheidungen auf rationaler Ebene zu treffen. **Bestimmung der Eigenkapitalkosten im Rahmen der wertorientierten Unternehmenssteuerung von Kreditinstituten** Martin Faust,2002. Sich immer schneller wandelnde Umweltbedingungen, eine sich verstärkende Wettbewerbsdynamik sowie sinkende Erträge zwingen deutsche Kreditinstitute zu einer Neuausrichtung des strategischen Managements hin zu einer stärker rendite- und risikoorientierten

Unternehmensführung Dieses gilt nicht nur für börsennotierte Banken sondern auch für Genossenschaftsbanken und öffentlich rechtliche Kreditinstitute Auch diese unterliegen dem Zwang ausreichend Eigenmittel zu erwirtschaften und diese effizient einzusetzen Hierbei ist die Unternehmensführung an den Interessen der Eigenkapitalgeber auszurichten Es ist deshalb notwendig das bestehende Controlling Instrumentarium der Kreditinstitute um wertorientierte Steuerungsmethoden zu erweitern und entsprechende Verfahren zur strategischen Planung und operativen Steuerung zu implementieren Die ursprünglich für Industrieunternehmen entwickelten Methoden sind hierfür auf Kreditinstitute zu übertragen Von zentraler Bedeutung im Rahmen einer wertorientierten Unternehmenssteuerung sind die Eigenkapitalkosten und damit die Renditeforderungen der Bank Eigentümer Sie werden zum einen als Abzinsungsfaktor bei der Diskontierung der zukünftigen Erträge zur Ermittlung des Wertes der Gesamtbank und ihrer Geschäftsbereiche verwendet Zum anderen bilden sie die Hurdle Rate und damit die Messlatte an der sämtliche Entscheidungen des Managements auszurichten sind Nur wenn das Kreditinstitut eine Rendite in Höhe der Eigenkapitalkosten erwirtschaftet wird der Wert des Unternehmens gesteigert und werden sich Investoren am Unternehmen beteiligen Obwohl die Eigenkapitalkosten für die wertorientierte Unternehmenssteuerung von zentraler Bedeutung sind werden sie in der kreditwirtschaftlichen Literatur nicht oder nur am Rande behandelt Zielsetzung der Arbeit ist es diese Lücke zu schließen und wichtige Gestaltungshinweise für die Umsetzung in der Praxis zu geben Dr Martin Faust geboren am 8 Dezember 1966 war nach Abschluss der Ausbildung *Finanzmanagement* Richard Guserl, Helmut Pernsteiner, 2015-03-25 Das Lehrbuch Finanzmanagement verbindet die theoretischen Inhalte des Finanzmanagements mit den zentralen Fragestellungen aus der Praxis Verstärkend werden die Grundlagen der Unternehmensführung aufgezeigt und die Instrumente und Konzepte des Finanzmanagements erklärt Praxisbeispiele und Erfahrungsberichte von Top Experten im Finanzmanagement veranschaulichen die Ausführungen Das Lehrbuch ist didaktisch gut strukturiert und leserfreundlich aufbereitet so dass sich die Studierenden schnell in die Grundlagen des Finanzmanagements einarbeiten und einen aktuellen Einblick in das Finanzmanagement von Unternehmen gewinnen können

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