

Financial Theory FOURTH EDITION
and Corporate Policy

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Financial Theory And Corporate Policy

Michael Brown



Financial Theory And Corporate Policy:

Financial Theory and Corporate Policy Thomas E. Copeland, John Fred Weston, 1979 A recognized classic Financial Theory and Corporate Policy is thoroughly updated in this third edition The authors provide a concise unified treatment of finance combining theory empirical evidence and applications Recent major contributions in financial literature are discussed and all current literature is summarized The book provides MBA and doctoral students with an excellent bridge to prevailing scholarship in finance

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Student Solutions Manual for Financial Theory and Corporate Policy Thomas E. Copeland, 1988

Optionspreisbasierte Kapitalkostenbestimmung ALS Alternative

Zum Capital Asset Pricing Model? Wolfgang Maier, 2009-10 Auch ber vierzig Jahre nach seiner Entwicklung ist das Capital Asset Pricing Model CAPM noch immer das Standardmodell zur Bestimmung risikoad quater Kapitalkosten Das Modell wurde in zahlreichen empirischen Untersuchungen immer wieder best tigt oftmals aber auch widerlegt Mehrfach wurden Erweiterungen und Alternativen zum CAPM entwickelt von denen allerdings keine auch nur ann hernd denselben Verbreitungsgrad wie das CAPM erreichen konnte Die Vielzahl der Arbeiten die das Modell kritisieren und die vielen Erg nzen die zum CAPM entwickelt wurden zeigen jedoch dass der Wunsch nach einer Alternative besteht Erst k rzlich wurde deshalb das Market Derived Capital Pricing Model MCPM entwickelt das bei der Kapitalkostenbestimmung die Renditen von Staats und Unternehmensanleihen sowie die B rsenpreise von Aktienoptionen heranzieht Seine Begr nder behaupten dass das Modell die Schw chen des CAPM vermeidet und eine realistischere Sch tzung der Kapitalkosten eines Unternehmens erm glicht Diese empirische Studie untersucht ob das MCPM tats chlich zu einem verl sslicheren Ergebnis f hrt und damit als alternatives Kapitalkostenmodell langfristig in Frage kommen kann

Ein kritischer Vergleich der

Kapitalkostenbestimmung mittels CAPM und MCPM Wolfgang Maier, 2009-05-12 Inhaltsangabe Einleitung Die Entwicklung des Capital Asset Pricing Model CAPM stellt eine bahnbrechende Erkenntnis f r die Finanzwelt dar Das CAPM zeigt eine lineare Beziehung zwischen der erwarteten Rendite einer Aktie und ihrem Risiko im Marktportfolio und kann von Unternehmen zur Kapitalkostenbestimmung verwendet werden William Sharpe ist 1990 daf r mit dem Nobelpreis f r

Wirtschaftswissenschaften ausgezeichnet worden. Seit seiner Entwicklung ist das CAPM Gegenstand zahlreicher empirischer Untersuchungen, die es teilweise bestätigen und teilweise widerlegen. Doch Alternativen und Ergänzungen zum CAPM haben sich kaum durchgesetzt. Noch immer wird von den meisten Unternehmen das CAPM zur Kapitalkostenbestimmung verwendet. Aus einer Umfrage geht hervor, dass 73,5% von 392 befragten US-amerikanischen Vorstandsvorsitzenden das CAPM zur Kapitalkostenbestimmung heranziehen. Auch in Europa ist das CAPM die am weitesten verbreitete Methode zur Kapitalkostenbestimmung. Doch die Vielzahl der Arbeiten, die das CAPM kritisieren, und die vielen Ergänzungen, die zum CAPM entwickelt wurden, zeigen, dass der Wunsch nach einer Alternative besteht. Die US-amerikanische Unternehmensberatungsgesellschaft Pacifica Strategic Advisors LLC hat deshalb erst kürzlich das Market Derived Capital Pricing Model (MCPM) entwickelt. Dieses Modell bezieht bei der Kapitalkostenbestimmung die Renditen von Staats- und Unternehmensanleihen sowie die Börsenpreise von Aktienoptionen mit ein. Seine Begründer behaupten, dass es die Schwächen des CAPM vermeidet und zu einem verlässlicheren Ergebnis kommt. Aber führt das MCPM tatsächlich zu einer realistischeren Schätzung der Kapitalkosten als das CAPM? Gang der Untersuchung: Mit der vorliegenden Arbeit soll untersucht werden, ob das CAPM oder das MCPM zu einer realistischeren Schätzung der Kapitalkosten führt. Deshalb werden im folgenden zweiten Kapitel die Entwicklung und Funktionsweise des CAPM sowie die Stärken und Schwächen des Modells vorgestellt. Im dritten Kapitel wird das MCPM diskutiert. Da zur Berechnung des MCPM Anleihenrenditen und Börsenpreise von Aktienoptionen verwendet werden, erfolgt zunächst eine Darstellung der Funktionsweise von Anleihen und Optionen sowie der Optionspreistheorie. Anschließend werden die Funktionsweise des MCPM sowie seine Stärken und Schwächen erörtert. Nach diesem theoretischen Teil der Arbeit folgt im vierten Kapitel eine empirische Studie für den deutschen Kapitalmarkt mit der

Risikocontrolling in Nicht-Finanzunternehmen Peter Winter, 2007 **Internationale Investitionsentscheidungen multinationaler Unternehmen** Jochen Gann, 2013-07-02 Jochen Gann entwickelt eine Methode zur Bewertung von Einflussfaktoren und Risiken von Auslandsinvestitionen. In einer integrierten Betrachtung werden Auslandsinvestitionen quantifiziert und ihr Beitrag zur Steigerung des Unternehmenswertes ermittelt. Ein praktikables Vorgehen zur Einbindung des Bewertungskalküls in den Entscheidungsprozess wird aufgezeigt. Verzeichnis 2 In einer integrierten Betrachtung werden Auslandsinvestitionen quantifiziert und ihr Beitrag zur Steigerung des Unternehmenswertes ermittelt. Ein praktikables Vorgehen zur Einbindung des Bewertungskalküls in den Entscheidungsprozess wird aufgezeigt. **Interne Corporate Governance** Christine Zöllner, 2007-12-18 In den letzten fünf Jahren ist eine Vielzahl von wissenschaftlichen und praxisorientierten Publikationen erschienen, die sich aus unterschiedlicher Perspektive dem Thema Corporate Governance widmen. Die Schwerpunkte in diesen Analysen sind sehr unterschiedlich gesetzt. Zudem ist das Gebiet Corporate Governance dadurch geprägt, dass eine Reihe unterschiedlicher Disziplinen Betriebswirtschaftslehre, Volkswirtschaftslehre, Soziologie, Recht und andere zu diesem Thema forschen. Dies führt ebenfalls dazu, dass das Begriffsverständnis von Corporate Governance weithin

uneinheitlich ist. Zudem liegt kein einheitlicher Erkenntnisstand vor, welche Determinanten die Qualität der Corporate Governance von Unternehmen bestimmen. Vorliegende theoretische und empirische Arbeiten, die sich mit der Wirksamkeit guter Corporate Governance beschäftigen, zeigen sehr heterogene Aussagen. Dieses kann an einer Reihe von Gründen liegen, die sowohl methodischer als auch inhaltlicher Natur sind. Hier liegt die zentrale Fragestellung der sich Frau Zillner in der vorliegenden Arbeit widmet: Die Zusammenhänge zwischen Corporate Governance und Unternehmenserfolg strukturiert darzustellen, um hieraus Handlungsempfehlungen abzuleiten. Sie stellt somit einen wesentlichen Erkenntnisfortschritt für die Wissenschaft und für die Praxis dar. Dass bereits eine Reihe internationaler Forscher sich diesem Problem angenommen haben und zu keiner zufriedenstellenden Lösung gekommen sind, unterstreicht die Komplexität der Aufgabenstellung von Frau Zillner. Im Zentrum ihrer Arbeit steht daher eine detaillierte Analyse der internen Corporate Governance Mechanismen als zentraler Lösungsweg. Hierunter fasst Frau Zillner die Eigentümerstruktur, die Kapitalstruktur, die Aufsichtsgremien, die Anreizsysteme sowie die Transparenz zusammen. Dabei wird zuerst der jeweilige Lösungsmechanismus theoretisch untersucht. Darauf aufbauend werden dann die relevanten empirischen Studien herangezogen.

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Mezzanine

Finance Oliver Müller (dr en sc. éco.), Oliver Müller-Känel, 2009 Das Agency-theoretische Unterinvestitionsproblem in der Publikumsgesellschaft Michael Wosnitza, 2013-03-08 Vor dem Hintergrund der Prinzipal Agenten Beziehung zwischen den Anteilseignern und dem Management wird ein Modell der Publikumsgesellschaft entwickelt mit welchem die Auswirkungen von Interessenkonflikten zwischen beiden Parteien auf die Investitionspolitik analysiert werden können Das Hauptinteresse der Untersuchung liegt in der Frage nach den Ursachen und Eigenschaften eines Unterinvestitionsproblems d h des Unterschreitens des aus Sicht der Anteilseigner optimalen Investitionsvolumens durch die Geschäftsführung Neben einer in dieser Form noch nicht vorliegenden im Hinblick auf das Agency theoretische Unterinvestitionsproblem durchgeführten Referierung sowohl des empirischen Hintergrundes als auch des Standes der theoretischen Diskussion wird für die Modellanalyse mit dem Verfahren des Chance Constraint Programming ein neuer methodischer Ansatz vorgeschlagen Die Dynamisierung des Modells im letzten Teil des Buches ist insgesamt innovativ hier gelingt die Ableitung von Ergebnissen die eine wichtige Erweiterung des betriebswirtschaftlichen Wissensstandes darstellen 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 **Finanzmanagement** Joachim Süchting, 2013-11-09

Strategische Herausforderungen im Investment Banking, 2013-03-09 In den letzten Jahren hat das Investment Banking innerhalb der Banken Industrie gegen über dem Commercial Banking erheblich an Bedeutung gewonnen Dabei unterteilt es sich traditionell in das Geschäft mit juristischen Personen Wholesale Investment Banking genannt und das Geschäft mit natürlichen Personen welches als Retail Investment Banking bezeichnet wird Eine der großen strategischen Herausforderungen mit denen sich die zur Zeit in einem starken Umbruch befindliche Investment Banking Industrie konfrontiert sieht betrifft die Frage inwieweit diese traditionelle Trennung zwischen Wholesale und Retail Geschäft aufzuheben ist Im vergangenen Jahr haben zwei bedeutende Transaktionen innerhalb dieser Industrie in den USA zum einen die Übernahme des dritten Retail Brokers und Kreditkartenanbieters Dean Witter Discover durch Morgan Stanley eine der weltweit führenden Wholesale Investment Banken zum anderen das Kooperationsabkommen zwischen Amerikas größtem Anbieter von Investmentfonds Fidelity und der Wholesale Investment Bank Salomon Brothers m gleichermaßen wichtigen Handlungsbedarf unter diesem Aspekt verschärft aufgezeigt Der Autor geht in seiner hier vorliegenden Arbeit der Frage nach inwieweit eine solche Integration von Wholesale und Retail Banking in der Investment Banking Industrie aus ökonomischer Perspektive vorteilhaft ist Dazu wurden Strategien der Vorwärts und Rückwärtsintegration sowohl unternehmensbezogen aus finanz und leistungswirtschaftlicher Perspektive als auch wettbewerbsbezogen einer Beurteilung unterzogen

Markteintrittsbarrieren und Unternehmensstrategie Martin Minderlein, 2013-07-29 Diese Arbeit lag im Juli 1988 der Wirtschafts und Sozialwissenschaftlichen Fakultät der Friedrich Alexander Universität Erlangen Nürnberg als Dissertation vor

Für die Veröffentlichung wurden noch einige Aktualisierungen vorgenommen insbesondere im empirischen Teil zu den Eintrittsbarrieren des Personal Computer Marktes Die Befragung von Branchenvertretern die dieser Fallstudie zugrundeliegt wurde im Frühjahr 1987 abgeschlossen also zum Zeitpunkt der Vorstellung des Personal System 2 durch IBM Die danach noch eingearbeiteten Maßnahmen der IBM mit denen ein früherzeitiger Nachbau dieser neuen Produktgeneration durch die sog Clone Hersteller verhindert werden soll wurden vorwiegend der Fachpresse entnommen Ich möchte an dieser Stelle all jenen herzlich danken die zur Entstehung der Arbeit beigetragen haben Dies sind zum einen die zahlreichen Interviewpartner aus f hren den H usern der Personal Computer Branche die mir z T wiederholt zu mehrst n digen Gespr chen zur Verf gung standen und durch ihre Auskunftsbereitschaft einen detaillierten Einblick in die Wettbewerbssituation neueintretender bzw potentieller Konkurrenten erm glichten Zu Dank verpflichtet bin ich zum anderen meinen Kollegen am Lehrstuhl f r Allgemeine Betriebswirtschaftslehre und Unternehmens f hrung insbesondere Herrn Dr Hans Klaus inzwischen Professor an der Berufs akademie Stuttgart und Herrn Gerhard He die mir durch ihre stete Diskussions bereitchaft zur Seite standen In der Anfangsphase des Projektes hat Prof Dr Georg Schrey gg nunmehr an der FernUniversit t Hagen zum Fokus der Untersuchung beigetragen Zahlreiche Einsichten verdanke ich einem interdisziplin ren Seminar zu Industrie konomik und Unternehmensstrategie mit Prof Dr Manfred Neumann der dankenswerterweise auch das Korreferat bernommen hat Mein ganz besonderer Dank gilt jedoch Herrn Prof Dr **Finanzwirtschaft für Fortgeschrittene** Edwin O. Fischer, 2014-06-02 vertiefendes Lehrwerk zur Finanzwirtschaft sowie Fortf hrung des Lehrbuches Finanzwirtschaft f r Anf nger vom selben Verfasser Aus dem Inhalt Zeitbezogene Entscheidungen in der Investitionsplanung Portfoliotheorie und moderne Kapitalmarkttheorie Die relevanten Kalkulationszinsf e in der Investitionsplanung Anhang mit Aufgaben Formelsammlung und Verteilungstabellen Hedging mit Termingeschäften und Shareholder Value Lutz Hahnenstein, 2013-03-08 Mit Hilfe dreier aufeinander aufbauender Hedging Modelle analysiert Lutz Hahnenstein wie der Einsatz von Termingesch ften in Publikumsgesellschaften auszugestalten ist Asset-Backed Securities Hanns-P. Ohl, 2013-04-17 Bei dem vorliegenden Werk handelt es sich um die erste umfassende deutschsprachige Monographie zum Thema Credit Securitization

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