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Revision Question Bank

Advanced Performance Management

For Examinations from September 2017 to June 2018

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Becker Professional Education



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ACCA Approved - P7 Advanced Audit and Assurance (INT) (September 2017 to June 2018 exams) Becker Professional Education,2017-04-15 Derived from content approved and quality assured by ACCA s examining team and valid for exams from 01 Sept 2017 up to 30 June 2018 Becker s P7 Advanced Audit and Assurance INT Revision Essentials Handbook is an A5 size Handbook designed as a quick glance revision tool

Fachbeiträge zur

Revision des Kreditgeschäftes Deutsches Institut für Interne Revision (Frankfurt, Main). Arbeitskreis Revision des Kreditgeschäftes, 2002 *Kreditderivate und Kreditverbriefung im aktiven Kreditrisikomanagement* Christian Schmidt, 2001-10-15 Inhaltsangabe Einleitung Bisher verfügbaren Kreditinstitute vornehmlich über passive Instrumente zum Kreditrisikomanagement. So bezwecken Maßnahmen wie die Besicherung, Kreditrationierung, Syndizierung, Versicherung und eine Diversifikation bei der Kreditvergabe die von einer Bank einzugehenden Risiken von Anfang an zu beschneiden. Sollten hingegen Risiken auch nach Kreditvergabe noch gesteuert werden, so konnten Banken lediglich versuchen, den betreffenden Kredit zu verkaufen. Diese Alternative könnte jedoch zu einer gravierenden Beeinträchtigung der Kundenbeziehung führen, da der Kreditnehmer hiervon in Kenntnis gesetzt werden muss. In jüngerer Zeit wurde dagegen vermehrt vorgeschlagen, mit der Kreditverbriefung und Kreditderivaten zwei für den deutschen Markt relativ neue Instrumente für Zwecke des Kreditrisikomanagements einzusetzen. So könnten Banken einerseits einen Teil ihrer vorhandenen Buchkredite in einem Portfolio zusammenstellen und dieses mitsamt dem anhaftenden Kreditrisiko im Wege der Verbriefung an den anonymen Kapitalmarkt weiterleiten. Andererseits ist es ihnen aber auch möglich, das Kreditrisiko durch den Einsatz von Kreditderivaten, die häufig auf erbilanziellen bedingten oder unbedingten Termingeschäften deren Auszahlung von dem Kreditrisiko eines Referenzwerts abhängt, von dem betreffenden Kredit zu separieren und an einen Sicherungsgeber zu verkaufen. In der Literatur wird beiden Instrumenten gleichermaßen Potential zum Kreditrisikomanagement zugebilligt. Es muss jedoch gefragt werden, ob eine solche pauschale Einschätzung den Anforderungen des bankbetrieblichen Kreditrisikomanagements gerecht wird, oder ob eine differenziertere Betrachtung notwendig ist. Forschungsbedarf leitet sich daher aus dem Umstand ab, dass ein umfassender systematischer Vergleich der Vorteilhaftigkeit von Kreditverbriefungstechniken und dem Einsatz von Kreditderivaten bisher noch nicht zum Gegenstand wissenschaftlichen Diskurses geworden ist. Des Weiteren offenbaren sich interessante Aspekte in der Kombination von Kreditverbriefung und Kreditderivaten, die eine tiefergehende kritische Würdigung verdienen. Ziel dieser Arbeit ist zunächst die wesentlichen Konstruktionsmerkmale beider Instrumente herauszuarbeiten, um darauf aufbauend zu analysieren, ob sich die Technik der Kreditverbriefung oder aber der Einsatz von Kreditderivaten zum Zwecke des Kreditrisikomanagements besser eignet. Außerdem ist zu analysieren, inwieweit aufsichtsrechtliche

This book delves into Revision Question Bank Becker. Revision Question Bank Becker is an essential topic that needs to be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Revision Question Bank Becker, encompassing both the fundamentals and more intricate discussions.

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 - Chapter 3: Revision Question Bank Becker in Everyday Life
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This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Revision Question Bank Becker.

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