

# Risikogewichte für STC-Verbriefungen im Vergleich zu Nicht-STC Verbriefungen

## Senior Tranche einer fiktiven Verbriefung

In diesem Beispiel werden Risikogewichte für die Senior Tranche einer fiktiven nicht-STC Verbriefung mit drei neuen Ansätzen berechnet. Die Risikogewichte werden dann für die gleiche Tranche der gleichen fiktiven Verbriefung unter der Annahme berechnet, dass alle STC Kriterien erfüllt sind. Beobachtung:

- Abnahme der Risikogewichte
- Größter Rückgang der Risikogewichte in der Kategorie SEC-SA



# Die Attraktivität T Verbriefungen Hinblick Basel

**G Thomas**



## **Die Attraktivität von Verbriefungen im Blick auf Basel:**

*Corporate Governance im deutschen Mittelstand* Kerstin T. Hausch, 2013-11-11 Die vorliegende Arbeit über die Corporate Governance im deutschen Mittelstand schließt erfolgreich an den in dieser Schriftenreihe erschienenen Tagungsbericht der Kommission Organisation über Organisatorische Veränderung und Corporate Governance 2002 an. Sie beginnt mit der Konstatierung einer Forschungslücke bei der umfassenden Betrachtung von Corporate Governance im Mittelstand, wobei sich eine Reihe von Fragen bezüglich der Relevanz dieses Instruments im Mittelstand generell und hinsichtlich einzelner Elemente stellen. Der Mittelstand zeigt sich dabei als ein sehr heterogenes Gefüge, das durch eine Typisierung strukturiert wird. Aus dieser Typisierung werden vier Typen ausgewählt, um Veränderungen bezüglich der Corporate Governance und eventuelle Anforderungen abzuleiten. Der Forschungsansatz ist qualitativ analytisch. Anhand von Interviews mit 34 Geschäftsführern mittelständischer Unternehmen in verschiedenen Branchen und in allen vier Typen werden acht Elemente der Corporate Governance auf ihre Ausprägungen hin untersucht. Die Befunde werden durch Gespräche mit neun Experten auf ihre Validität hin geprüft. Die Befunde zeigen deutliche Unterschiede der Ausprägungen der acht Elemente bei den vier Typen mittelständischer Unternehmen und geben damit Aufschluss über Entwicklungsrichtungen und Handlungsbedarf. Auf der Grundlage dieser umfassenden Analyse können weitergehende vertiefte Analysen zu den einzelnen Elementen oder Typen erfolgen, um neue Erklärungen und Einsichten zu erzeugen. Die Arbeit ist sowohl für die empirische Arbeit zur Corporate Governance als auch für praktische Handlungsempfehlungen tragfähig. Ich wünsche ihr die verdiente Aufmerksamkeit in Theorie und Praxis.

Professor Dr. Egbert Kahle, Vorwort. In the art of governing one always remains a student.

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