

Oliver Everling, Jens Leker,
Stefan Bielmeier (Hrsg.)

Credit Analyst

2. Auflage



Credit Analyst Oliver Everling

Hans-Jürgen Wieben



Credit Analyst Oliver Everling:

Credit Analyst Oliver Everling, Jens Leker, Stefan Bielmeier, 2015-06-16 Die Eskalation der Finanzkrise hat in kaum einem anderen Bereich so schnell Veränderungen gebracht wie in der Kreditanalyse Die bankenaufsichtsrechtlichen Vorgaben aus Basel setzen nach der Finanzkrise neue Rahmenbedingungen für das Kreditgeschäft der Banken Gleichzeitig haben an den Kapitalmärkten die unterschiedlichsten Kreditprodukte stark an Bedeutung gewonnen von Unternehmensanleihen bis hin zu Verbriefungen Die Kredit und Kapitalmärkte wachsen im Globalisierungsprozess immer enger zusammen Kreditrisiken müssen analysiert und gemanagt werden in Banken ebenso wie am Kapitalmarkt bei institutionellen wie bei privaten Anlegern Durch mehr Professionalität schützen sich Marktteilnehmer vor den Folgen von Kreditkrisen *Zur aufsichtsrechtlichen Berücksichtigung des Kreditrisikos* Susen Claire Berg, 2018-09-14 Susen Claire Berg stellt die gegenwärtige bankenaufsichtsrechtliche Berücksichtigung des Kreditrisikos in allen drei Säulen des Baseler Rahmenwerks umfassend dar und liefert darüber hinaus eine rechtsvergleichende Analyse der derzeitigen Regulierung mit der zukünftigen potenziellen Behandlung des Kreditrisikos Hierbei hinterfragt sie die jüngsten Vorschläge zur Neugestaltung ebenjener Regulierung vor dem Hintergrund der damit verbundenen Auswirkungen auf die Kreditwirtschaft kritisch und liefert gewichtige Argumente die bei der Regulierung des Kreditrisikos zukünftig Beachtung finden sollten *The New Masters of Capital* Timothy J. Sinclair, 2014-07-31 In *The New Masters of Capital* Timothy J Sinclair examines a key aspect of the global economy the rating agencies In the global economy trust is formalized in the daily operations of such firms as Moody's and Standard Poor's which continuously monitor the financial health of bond issuers ranging from private corporations to local and national governments Their judgments affect unimaginably large sums approximately 30 trillion in outstanding debt issues according to a recent Moody's estimate The difference between an AA and a BB rating may cost millions of dollars in interest payments or determine if a corporation or government can even issue bonds Without bond rating agencies there would be no standard means to compare risks in the global economy and international investment would be problematic Most observers assume that the agencies are neutral and scientific and that they interpret their role in narrowly economic terms But these agencies by their nature wield extraordinary power and exert massive influence over public policy Sinclair offers a highly accessible account of these institutions their origins and the rating processes they use to judge creditworthiness Illustrated with a wide range of cases this book offers a fresh assessment of the role of an often overlooked institution in the dynamics of modern global capitalism **Unternehmenssteuerung und Ethik: Eine empirische und theoretische Untersuchung ausgewählter Fallbeispiele aus der Finanzbranche und anderen Branchen** Christian A. Conrad, 2015-05 Historisch betrachtet haben sich die Unternehmens und Wirtschaftskrisen in den letzten Jahren gehäuft Es handelt sich nicht um zufällige Erscheinungen Vielmehr weisen die Krisen auf massive Schwächen im derzeitigen Wirtschaftssystem hin Ein Kennzeichen der Unternehmenskrisen ist eine individuelle Bereicherung der Manager auf Kosten des langfristigen

Unternehmenserfolgs was wie im Fall der Finanzkrise auch massive negative Auswirkungen auf die Gesellschaft hatte Der vorliegende Sammelband fasst die Ergebnisse des Master Seminars Angewandte Wirtschaftsethik an der Hochschule für Technik und Wirtschaft des Saarlandes im Jahr 2015 mit dem Titel Unternehmenssteuerung und Ethik zusammen Ziel war es hier mit Hilfe der Wirtschaftsethik nach Gründen für die negative Entwicklung in der Unternehmenssteuerung zu suchen Es zeigten sich massive Schwächen in der Unternehmenssteuerung die vor allem auf fehlende Ethik und falsche oder falsch angewendete Unternehmenssteuerungsansätze und instrumente zurückzuführen sind Dynamik von Unternehmenskrisen David Sonius, 2016-07-29 Im Rahmen von Unternehmenskrisen wirken zahlreiche unterschiedliche Interessensgruppen auf die betroffenen Unternehmen Herauszustellen sind vor allem die Kreditinstitute als Fremdkapitalgeber die im deutschen Mittelstand blickerweise eine zentrale Rolle bei den Finanzierungsaktivitäten einnehmen Seitens des Regulators müssen Kreditinstitute zur Betreuung von krisenbehafteten Unternehmen organisatorisch eine spezialisierte Einheit Intensivbetreuung vorhalten Jedoch leiden Kreditinstitute zumeist unter dem Problem dass krisenbehaftete Unternehmen erst zu spät in diese Spezialeinheiten berufen und entsprechend intensiv betreut werden können Basierend auf dieser Problemstellung hebt der Autor zwei Forschungslücken hervor die mit Hilfe der vorliegenden Arbeit gefüllt werden sollen Zunächst wird das Ziel verfolgt ein Modell zur Abbildung der dynamischen Entwicklung von Unternehmenskrisen unter der Berücksichtigung quantitativer bilanzieller sowie qualitativer Daten abzuleiten Dabei wird auf die bekannten Krisentypen von Hauschildt und Leker verwiesen Diese Typen werden als Cluster genutzt In der zweiten Fragestellung werden die Reaktionsmuster von Stakeholdern beim Erkennen von Unternehmenskrisen beobachtet und es wird versucht eine Entscheidungsheuristik abzuleiten Hierbei wird insbesondere die Relevanz der Kreditinstitute im Verlauf der Unternehmenskrise hervorgehoben Im Ergebnis gelingt es dem Autor zahlreiche Veränderungen im Jahresabschluss sowie in den qualitativen Kriterien während eines Krisenverlaufs festzustellen die auch inhaltliche Unterschiede vorweisen Damit bestätigt er die Theorie dass Unternehmen nicht plötzlich und unverschuldet in eine manifeste Unternehmenskrise geraten Unternehmenskrisen seien blickerweise zumindest intern vorhersehbar Des Weiteren zeigen die Daten dass die Entscheider in den Kreditinstituten ihre Entscheidungen insbesondere auf Basis qualitativer Ausprägungen treffen *Handbuch Rating* Oliver Everling, Hans E. Büschgen, 2013-07-02 Dieses Handbuch erläutert sämtliche Funktionen des Rating die juristischen Aspekte und die Besonderheiten bei bestimmten Wertpapieremittenten *Credit Rating und Risikomanagement* Hans-Jürgen Wieben, 2013-03-08 Hans Jürgen Wieben nimmt eine vergleichende Betrachtung von Credit Rating und Risikomanagement vor Nach einer umfassenden Diskussion beider Analysekonzepte stellt er Gemeinsamkeiten und Unterschiede heraus und untersucht inwieweit sie voneinander profitieren können *Law and policy in international business*, 1992 **Basel III und Risikotragfähigkeit** Sonja Fiedler, 2018-07-16 Die Entwicklung und Implementierung interner Verfahren zur Beurteilung und Sicherstellung der angemessenen ökonomischen Kapitalausstattung Internal Capital

Adequacy Assessment Process ICAAP die neben der Kapitalplanung und Stresstests das Risikotragfähigkeitskonzept umfassen bilden unter der Säule 2 der Basler Eigenkapitalvereinbarung ein Kernstück des aufsichtlichen Berichtsverfahrens Supervisory Review Process SRP. Ausgehend von den theoretischen Grundlagen der Basler Eigenkapitalvereinbarung stellt Sonja Fiedler die regulatorischen Rahmenbedingungen der Risikotragfähigkeitsbetrachtung vor. Nach der Abgrenzung und Analyse der grundlegenden Ansätze zur Abbildung der Risikotragfähigkeit folgt eine empirische Untersuchung der in der Praxis vorzufindenden Risikotragfähigkeitsansätze.

Ertragsbesteuerung der Unternehmenssanierung Stephanie Tschersich, 2014-06-26 Das insolvenzrechtliche Gesetz zur weiteren Erleichterung der Sanierung von Unternehmen ESUG führt zu der Frage, ob auch im Ertragsteuerrecht eine Reform zur Verbesserung der Sanierungschancen von Unternehmen notwendig wäre. Stephanie Tschersich arbeitet den Einfluss des Ertragsteuerrechts auf Unternehmenssanierungen heraus und nimmt eine Bewertung anhand eines politischen, rechtlichen und ökonomischen Anforderungsprofils vor. Bei den abschließenden Reformüberlegungen spricht sie sich für eine Verknüpfung von Insolvenz und Steuerrecht aus.

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