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Studienarbeit aus dem Jahr 2005 im Fachbereich BWL - Investition und Finanzierung, Note: 2,3, FOM Essen, Hochschule für Oekonomie & Management gemeinnützige GmbH, Hochschulleitung Essen früher Fachhochschule (Fachhochschule), Veranstaltung: Hauptstudium - Finanzierung, 22 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Bei der herkömmlichen Kredit- und Eigenkapitalfinanzierung ergeben sich derzeit für viele kleinere und mittlere Unternehmen Schwierigkeiten, wenn sie durch Unternehmenswachstum ihre internationale Wettbewerbsfähigkeit sichern wollen. Der Wettbewerb zwischen Banken und Sparkassen drückt auf die Kreditzinsen. Die in der Vergangenheit gewachsene Zahl von Kreditausfällen hat zu einer immer restriktiveren Kreditvergabe der Geldhäuser geführt. Zunehmend lassen Banken die Bonität der Kreditnehmer in die Kalkulation der Zinsmarge einfließen, was u.a. mit den ab 2006 in Kraft tretenden neuen Eigenkapitalvorschriften für Banken (Basel II) begründet wird. Schlechte Zahlungsmoral der Kunden reißt vielen Mittelständlern ein tiefes Loch in die oft ohnehin bereits dünne Eigenkapitaldecke. Im Ergebnis führt diese Entwicklung dazu, dass gerade kleinere und mittlere Unternehmen schwerere Kredite bekommen oder höhere Zinsen zahlen müssen. Bei einem hohen Forderungsbestand stellen Asset Backed Securities (ABS) hier eine mögliche Finanzierungsalternative für den Mittelstand dar.

[...]

Das Ziel der vorliegenden Arbeit ist es, die Grundidee und das Transaktionskonzept des Finanzierungsinstruments ABS zu erläutern. Zunächst erfolgt in Kapitel 2 eine Begriffsbestimmung, eine Beschreibung der Anforderungen an die zu verbrieften Vermögenswerte, eine Darstellung der historischen Entwicklung und die Vorstellung der beteiligten Akteure. Kapitel 3 widmet sich den Konstruktionsmerkmalen der Asset Securitisation, dem Zahlungsstrommanagement, stellt Vor- und Nachteile aus Sicht der Beteiligten vor und beschreibt die möglichen Risiken. Die Arbeit schließt mit einer Zusammenfassung der Ergebnisse, die die Asset Securitisation kritisch würdigt und einen Ausblick auf die zukünftige Relevanz von ABS als Finanzierungsalternative gibt.

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