



# Asset Backed Transaktionen - Struktur und Problemlagen (German Edition)

*Christian Scholz*

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Studienarbeit aus dem Jahr 2007 im Fachbereich BWL - Bank, Börse, Versicherung, Note: -, Hochschule Niederrhein in Krefeld, 9 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Jedes Unternehmen ist an der schnellen Begleichung seiner Außenstände interessiert. Je schneller seine Forderungen bezahlt werden, desto zügiger kann das Geld anderweitig investiert werden. Diese Liquidität kann in die Reduzierung von Verbindlichkeiten oder in die Reinvestition in ertragreiche Aktiva eingesetzt werden. Allerdings sehen das die jeweiligen Debitoren anders. Sie versuchen, so lange wie möglich die Zahlung herauszuzögern. Im Rahmen des Debitorenmanagements gibt es eine Reihe von Möglichkeiten, wie Unternehmen an liquide Mittel kommen. Folgende Optionen hat ein Unternehmen:

- Selbstverwaltung,
- Zession,
- Factoring,
- Forfaitierung und
- Asset Backed Transaktionen.

Asset Backed Transaktionen, oder auch Forderungsverbriefung genannt, sind eine Produktgestaltung des Investmentbankings.

Zu Beginn der Arbeit werden die Grundlagen der Asset Backed Transaktionen (ABT) erläutert. Hierbei werden neben dem Ablauf auch die Anforderungen an Asset Backed Transaktionen vorgestellt. In Kapitel drei folgt die Darstellung von verschiedenen Problemlagen und Risiken. Die Arbeit schließt mit einem Fazit über ABT als Teil des Debitorenmanagements ab.

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