



Asset-Backed Securities (ABS) und Kreditversicherung (German Edition)

Gudrun Wanner

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Diplomarbeit aus dem Jahr 2007 im Fachbereich BWL - Revision, Prüfungswesen, Note: 1,00,
Fachhochschule Wiener Neustadt, 96 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Das Ziel dieser Arbeit ist es, einen grundlegenden Überblick über die Funktionsweise von Kreditversicherungen und über die Verbriefung von Forderungen aus Lieferungen und Leistungen mittels Asset-Backed Securities zu geben. Darauf aufbauend soll gezeigt werden, wie beide Instrumente sinnvoll kombiniert werden können und wie die Kreditversicherung als Möglichkeit der Bonitätsverbesserung bei einer Asset-Backed Securities Transaktion eingesetzt werden kann. Die Grundlage der Analyse war eine Literaturrecherche und die Umlegung der theoretisch gewonnenen Erkenntnisse auf ein Fallbeispiel aus der beruflichen Praxis der Autorin. Als Ergebnis der Untersuchung hat sich gezeigt, dass eine Kreditversicherung bei der Verbriefung von Forderungen aus Lieferungen und Leistungen in mehrfacher Hinsicht wertvolle Unterstützung bei der Umsetzung der Zielsetzung des Forderungsverkäufers bieten kann. Die Untersuchung kommt zu dem Ergebnis, dass durch den Einsatz einer Kreditversicherung das Volumen der verbrieften Forderungen durch die Absicherung von Konzentrationsrisiken gesteigert werden kann, der Vorbereitungs- und Ratingprozess deutlich verkürzt wird und insgesamt die Qualität des Forderungsmanagements optimiert wird.

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