

Hedge Funds: Darstellung Typischer Strategien - Michael Ohmann

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Seit Ende November 2003 ist es beschlossene Sache: In Deutschland können Anleger vom nächsten Jahr an ihr Geld ohne Umwege in Hedge Funds investieren. Der Bundesrat stimmte dem Investmentmodernisierungsgesetz zu, nachdem bereits Anfang November der Bundestag geschlossen grünes Licht gegeben hatte. In Deutschland existierte für diese Produkte bisher keine rechtliche Grundlage. Mit dem Inkrafttreten des InvModGes am 1. Januar 2004, als Bestandteil des Finanzmarktreforderprogrammes 2006, wurde jedoch der Weg für Hedge Funds am Finanzstandort Deutschland geebnet.¹ Die Hedge Funds können als Publikumsfonds aufgelegt werden wie andere Investmentfonds auch. Als einzige Einschränkung dürfen im Interesse des Anlegerschutzes Single Hedge Funds nicht öffentlich vertrieben werden. Ziel und Anspruch dieser Ausarbeitung ist es, dem Leser die Strukturen und Eigenschaften von Hedge Funds darzustellen und die geläufigsten Stilrichtungen von Hedge Funds vorzuführen sowie die in Hedge Funds verwendeten Instrumente zu erläutern. Vorab wird der Begriff der Hedge Funds definiert und erläutert sowie ein kurzer Einblick in die Geschichte sowie die Struktur von Hedge Funds gewährt. Den Kern dieser Arbeit bildet die Darstellung einzelner, typischer Hedge Funds Strategien. Aufgrund der Vielfalt der Strategien ist diese Ausarbeitung keineswegs vollständig, sie spiegelt vielmehr die typischen, in der einschlägigen Literatur wiederkehrenden Taktiken wider. Der letzte Teil dieser Hausarbeit bietet ein Ausblick auf die Hedge Funds Branche in Deutschland. Die Möglichkeiten für Privatanleger, ein Investment in diese Asset-Klasse zu tätigen, bilden dabei einen Schwerpunkt in der Analyse. 1 Vgl. PwC Deutsche Revision; Die Novellierung des Investmentrechts 2004 nach dem InvModG. Frankfurt am Main, Verlag Moderne Wirtschaft, Mai 2004.

S.1 Author: Ohmann, Michael Publisher: GRIN Verlag Illustration: N Language: GER Title: Hedge Funds: Darstellung typischer Strategien Pages: 00023 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638370882 Category: Business & Economics : General

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