

Neue Unternehmensbewertungsmethoden - , Lars Rottmann

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Die Zielsetzung legt folgenden Gang der Untersuchung nahe. In Kapitel 1 wird eine generelle Einführung in das Thema 'Neue Unternehmensbewertungsmethoden' gegeben. Diese beinhaltet die Erläuterung der Problemstellung und den Gang der Untersuchung. Das Kapitel 2 der Arbeit befasst sich mit den theoretischen Grundlagen der Unternehmensbewertung. Im Einzelnen werden Begriffsdefinitionen sowie die geschichtliche Entwicklung, die Gründe und Ziele nebst der Grundsätze der Unternehmensbewertung erarbeitet. Zudem werden Divergenzen in Abhängigkeit von unterschiedlichen Rechnungslegungen aufgezeigt. In Kapitel 3 werden aufbauend auf den theoretischen Grundlagen des vorherigen Kapitels die einzelnen Bewertungsmethoden vorgestellt. Es werden detailliert sowohl die Einzelbewertungsverfahren, die Gesamtbewertungsverfahren als auch sonstige Methoden in Form des Multiplikatorverfahrens und der Comparable Company Analysis erläutert. Kapitel 4 schließt die Arbeit mit einem Fazit bzw. einer kritischen Würdigung der Sachverhalte ab. Im Anhang kann der interessierte Leser zusätzlich die in dieser Arbeit vorgestellten Bewertungsverfahren anhand von Anwendungsbeispielen nachvollziehen. Author: Smolka, Marcel Author: Rottmann, Lars Author: Streit, Cornelius Publisher: GRIN Verlag Illustration: N Language: GER Title: Neue Unternehmensbewertungsmethoden Pages: 00074 (Encrypted PDF) On Sale: 2004-01-01 SKU-13/ISBN: 9783638333245 Category: Business & Economics : General

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