

Die Catering Theory Als Erklärungsansatz In Der Dividendenpolitik - Christian Alexander Wegener

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Als Ausgangssituation für die in der Literatur diskutierten Theorien zur Dividendenpolitik gilt das von Miller und Modigliani 1961 formulierte Irrelevanz-theorem. Der Abstraktionsgrad von den Annahmen dieses Grundmodells ist bis heute entscheidend für die jeweilige Konzeption einer Dividentheorie. Die in den letzten Jahrzehnten diskutierten Ansätze versuchen einerseits, die unternehmenspolitische Relevanz der Dividendenpolitik zu belegen und darüber hinaus die Faktoren zu ermitteln, von denen die Politik abhängt. Die Frage, ob und wie dieses Instrument durch das Management eingesetzt werden sollte, konnte in all den Jahren dennoch nicht abschließend beantwortet werden. Die in dieser Seminararbeit vorgestellte 'Catering Theory of Dividends' ist ein neuer Versuch, den 'Mythos' um die Dividendenpolitik zu entschleiern. Um diesen neuen Erklärungsansatz zunächst im Gefüge der gängigen Theorien einzuordnen, werden diese im zweiten Abschnitt aufgezeigt und erläutert. Maßgeblich hierfür sind wissenschaftliche Aufsätze der angelsächsischen Literatur, in denen die einzelnen Ansätze entwickelt und diskutiert werden. Im dritten Abschnitt wird dann das Modell des Dividendencaterings, sowie die von den Autoren selbst durchgeführte empirische Bestätigung präsentiert und kritisch analysiert. Die Arbeit schließt in einem Gesamtfazit mit einem Ausblick.

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