

(fehl-) Anreize Der Managervergütung Durch Aktienoptionen - Mario Müller

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Aktienoptionen als Teil der Managementvergütung gewannen in den neunziger Jahren eine größere Bedeutung als je zuvor. Nicht selten werden sie als Auslöser der enorm angewachsenen Vorstandsgehälter der letzten Jahre betrachtet. Diese Arbeit soll einen Einblick in die Thematik der Optionsbewertung und der asymmetrischen Informationslage zwischen Managern und Aktionären geben. Es wird untersucht, inwieweit Aktienoptionen einen harmonisierenden Effekt auf Interessenskonflikte dieser Parteien haben können. Darüber hinaus wird gezeigt, dass Aktienoptionen durchaus in der Lage sind, die Risikobereitschaft von Managern und Aktionären anzugleichen. Es wird jedoch auch ein entscheidender Fehler von vielen vorherigen Untersuchungen veranschaulicht. Demnach sind Manager, in ihren den Aktienpreis beeinflussenden Möglichkeiten, keinesfalls mit Aktionären zu vergleichen. Abschnitt 2 befasst sich mit dem Grundproblem des Interessenkonfliktes. In Abschnitt 3 werden Möglichkeiten der Optionsbewertung, sowie deren Auswirkungen präsentiert. Author: Müller, Mario Publisher: GRIN Verlag Illustration: N Language: GER Title: (Fehl-) Anreize der Managervergütung durch Aktienoptionen Pages: 00023 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640495481 Category: Business & Economics : General

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