

Finanzcontrolling - Innenfinanzierung: Innenfinanzierung - Dennis Teichert

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Definition: Innenfinanzierung ist ein Teil des Geldmittelzuflusses aus dem betrieblichen Umsatzprozess. Sie erfolgt im Wesentlichen aus Verwendung von Gewinngegenwerten, Abschreibungsgegenwerten und Rückstellungsgegenwerten. Im Gegensatz zur Außenfinanzierung, bei der die Finanzmittel auf den Finanzmärkten beschafft werden, erfolgt bei der Innenfinanzierung die Beschaffung der Finanzmittel aus dem Umsatzprozess des Unternehmens. Die entsprechenden Finanzmittel werden also von den Absatzmärkten, und nicht von den Finanzmärkten beschafft. Grundsätzlich steht diese Alternative der Kapitalaufbringung jedem Unternehmen zur Verfügung, sofern das Unternehmen die entsprechende Ertragskraft besitzt um sich selbst zu finanzieren. Bei Unternehmen die Verluste erwirtschaften, oder bei Neugründung eines Unternehmens kommt diese Finanzierungsalternative kaum in Frage. Hochrechnungen der Deutschen Bundesbank zeigen, wie die jährliche Neufinanzierung deutscher Unternehmen aussieht. Bemerkenswert ist das die Abschreibungsfinanzierung, wiederholt in jedem Jahr, die mit Abstand wichtigste Finanzierungsart darstellt: [...]Author: Teichert, Dennis Publisher: GRIN Verlag Illustration: N Language: GER Title: Finanzcontrolling - Innenfinanzierung: Innenfinanzierung Pages: 00028 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638392594 Category: Business & Economics : General

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