

Abbildung Von Credit Default Swaps Nach Hgb Und Ifrs - Benjamin Burghardt

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CDS stellen die am weitesten verbreitete Form von Kreditderivaten dar. Mit diesen Finanzinstrumenten können schuldnerspezifische Ausfallrisiken auf Dritte übertragen werden. Sie sind etablierte Instrumente zur Absicherung von Kreditrisiken, dennoch bestehen Unklarheiten ihrer bilanziellen Abbildung nach IFRS. Diese Arbeit soll auf Grundlage der aktuellen Rechnungslegungsvorschriften der IFRS und des HGB untersuchen, ob diese Bilanzierungs- und Bewertungsvorschriften der Funktion des entsprechenden Rechnungslegungssystems entsprechen. Einfließend soll die Grundstruktur und Funktionsweise von Credit Default Swaps vorgestellt werden, gefolgt von einer Darstellung der bilanziellen Abbildung von CDS nach den IFRS und dem deutschen HGB. Anschließend wird diskutiert, ob die Rechnungslegungsvorschriften der IFRS und des HGB für CDS hinreichend ausgestaltet sind, um der Zielsetzung und Funktion des jeweiligen Rechnungslegungssystems gerecht zu werden. Die Arbeit schließt dann mit einer Zusammenfassung der wesentlichen Ergebnisse und einem Ausblick auf mögliche Entwicklungen der Bilanzierungs- und Bewertungsnormen.

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