

Durchführung einer Aktienemission aus Sicht einer Aktiengesellschaft - Daniel Kienzle

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Einleitung Der Börsengang der Deutschen Telekom und der anschließende Erfolg des Marktsegments 'Neuer Markt' führten zur Jahrtausendwende zu einem nie da gewesenen Börsenboom in Deutschland. Zahlreiche Unternehmen gingen innerhalb kürzester Zeit an die Börse, eher konservativ eingestellte Privatanleger wurden zu Aktienbesitzern. Doch die Kurseinbrüche an den Märkten sowie die Bilanzskandale von Firmen wie Enron, Worldcom oder Comroad beendeten vorerst diese Euphorie. Trotz alledem ist das Interesse potentieller Börsenkandidaten an einem Börsengang (englisch: Going Public oder Initial Public Offering (IPO)) weiterhin vorhanden. Viele Unternehmer, v.a. Mittelständler, haben erkannt, dass für das weitere Unternehmenswachstum ein Börsenlisting unabdingbar ist.¹ Schlagworte wie Globalisierung und Liberalisierung beschreiben einen kontinuierlichen Strukturwandel. Der europäische Binnenmarkt sowie die Osterweiterung der Europäischen Union haben zu einem verschärften Wettbewerb geführt. Um bei diesem Wettbewerb konkurrenzfähig zu bleiben, ist eine hohe Eigenkapitalausstattung von entscheidender Bedeutung, weshalb ein Börsengang für viele Unternehmen ein Thema geworden ist.² Für Emissionshäuser und Investmentbanken war 2003 ein schlechtes Jahr. In vielen europäischen Staaten wie z.B. Finnland, Irland, Schweiz oder auch Deutschland ging kein einziges Unternehmen an die Börse. Doch mittlerweile scheint sich die Stimmung zu verbessern, wie auch der Börsengang der Postbank im Sommer 2004 bewiesen hat. Weitere Unternehmen sind bereit, aufgrund vorgezogener Steuerreform, steigenden Aktienmärkten und verbessertem Wirtschaftsklima, ihre Aktien an den Kapitalmärkten zu emittieren.³ ...---1 Vgl. Rüdiger, B. / Zinser, T., 1999, S. 5.2 Vgl. Zacharias, E., 2000, S. 5.3 Vgl. Haslauer, A. / Masuhr, J. / Maurer, P., 2004, S. 15. Author: Kienzle, Daniel Publisher: GRIN Verlag Illustration: N Language: GER Title: Durchführung einer Aktienemission aus Sicht einer Aktiengesellschaft Pages: 00029 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638359122 Category: Business & Economics : General

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