

Bilanzierung Von Zinsswaps Nach IFRS Unter Besonderer Berücksichtigung Der Vorgehensweise Der Technotrans AG - Diana Noack

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Die Abkehr von der streng zinsorientierten Geldpolitik in den 80er Jahren führt zu erheblicher Volatilität der Zinssätze und Wechselkurse. Um sich an die veränderten ökonomischen Bedingungen anzupassen, haben die Marktteilnehmer in den letzten zwanzig Jahren Produkte und Verfahren nachgefragt, die sie vor Zinsänderungen schützen. Die Deregulierung eröffnete einen Gestaltungsraum für neuartige Produkte, die einen entsprechenden Schutz gewährleisten. Zu den bedeutendsten Finanzinnovationen seit dem Beginn der Deregulierung zählen insbesondere devisen- und zinsbezogene Futures, Swaps und Optionen. Ein Swapkontrakt ist eine aufrichtig gegenseitige Vereinbarung über den Austausch unterschiedlich gestalteter, auf einen nominalen Kapitalbetrag bezogener Zahlungen. Dem Begriff nach ist der Zinsswap ein Tauschgeschäft. Es findet also ein Tausch von Zahlungsströmen zwischen zwei Parteien (Kontrahenten) über einen bestimmten, befristeten Zeitraum statt. Der Nominalbetrag wird nicht ausgetauscht. Er dient lediglich nur als Basis für die Berechnung der jeweiligen Zinsbelastungen und bleibt während der gesamten Laufzeit unverändert.² Im Allgemeinen gibt es zwei Haupttypen solcher Finanzswaps: [...] 1 Vgl. Oberman (1989), S. 1. 2 Vgl. Tschernig (1996), S. 31. Author: Noack, Diana Publisher: GRIN Verlag Illustration: N Language: GER Title: Bilanzierung von Zinsswaps nach IFRS unter besonderer Berücksichtigung der Vorgehensweise der technotrans AG Pages: 00028 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638378710 Category: Business & Economics : General

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