

Probleme Der Bilanzierung In Zeiten Der Subprime-krise - Thomas Bartels

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Die globalen Finanzmärkte sind im vergangenen Jahr in schwere Turbulenzen geraten. Nach einer langen Schattenvetterperiode verbreitete sich im Sommer 2007 eine massive Vertrauens- und Liquiditätskrise. Die Stabilität des Finanzsystems konnte nur durch ungewöhnlich umfangreiche Interventionen der wichtigsten Notenbanken gesichert werden. Die Finanzierungsrisiken privater Haushalte in den USA wurden mit Finanzinnovationen wie Verbriefungen im Rahmen von ABS-Transaktionen um den ganzen Globus verteilt. Scheinbar 'aus heiterem Himmel' stürzten gigantische Risiken aus Zweckgesellschaften (Special Purpose Vehicles; SPVs) auf europäische Kreditinstitute ein, die bisher in den Jahresabschlüssen nicht deutlich abgebildet waren. Dabei sollten doch gerade IFRS-Abschlüsse i.S.d. vorrangigen Informationsfunktion über solche Sachverhalte berichten. In diesem Zusammenhang beleuchtet die vorliegende Arbeit die ökonomische und bilanzielle Beziehung der Kreditinstitute zu den SPVs und geht der Frage nach, warum die SPVs trotz der jetzt offenbarten Risiken nicht zu konsolidieren waren. Die Berichterstattung nach IFRS 7 wird dabei nicht behandelt, da dieser Standard im Wesentlichen erst nach Ausbruch der Subprime-Krise in Kraft trat. Die Subprime-Krise hat bilanzierende Unternehmen (insb. Banken) erstmals in ihrer Geschichte vor die Aufgabe gestellt, Positionen zu Marktpreisen zu bewerten, für die es fast keinen Markt mehr gibt. Das Institut der Wirtschaftsprüfer (IDW) hat ein Positionspapier zu den bilanziellen Auswirkungen der Subprime-Krise vorgelegt. Auf Basis der Ausführungen des IDWs werden ausgewählte Regelungen der IFRS im Hinblick auf die Subprime-Krise betrachtet und die damit einhergehenden Probleme der Bewertung und Bilanzierung erörtert. Vernachlässigt wird dabei das ebenfalls in diesem Positionspapier behandelte Thema 'Abtrennung eingebetteter Derivate'. Author: Bartels, Thomas Publisher: GRIN Verlag Illustration: N Language: GER Title: Probleme der Bilanzierung in Zeiten der Subprime-Krise Pages: 00066 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640242740 Category: Business & Economics : General

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