



Financial Due Diligence (German Edition)

Michael Hahn

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Studienarbeit aus dem Jahr 2009 im Fachbereich BWL - Controlling, Note: B, Fachhochschule Bonn-Rhein-Sieg in Sankt Augustin (FB01 Wirtschaftswissenschaften), Veranstaltung: Investitions- und Finanzcontrolling, Sprache: Deutsch, Abstract: Der Unternehmenskauf stellt sowohl aus betriebswirtschaftlicher als auch gesamtwirtschaftlicher Perspektive eine besondere Herausforderung dar. Um den gestiegenen Informationsbedarf im Vorfeld einer solchen Unternehmensakquisition angemessen zu befriedigen, sollte eine systematische Analyse des Objektes durchgeführt werden, die so genannte Due Diligence. Die in der Praxis noch immer hohen Misserfolgsquoten bei Unternehmenskäufen werden oft darauf zurückgeführt, dass eine Due Diligence nicht adäquat durchgeführt, oder sogar ganz auf sie verzichtet wurde. Da die Anzahl der Unternehmensstransaktionen in den letzten Jahren sowohl national als auch international stark gestiegen ist, hat die Due Diligence immer mehr an Bedeutung gewonnen und ist bei großen Transaktionen kaum noch wegzudenken. In Deutschland ist sie bereits fester Bestandteil im Transaktionsprozess.

Diese Arbeit soll in Kapitel 2 zuerst kurz die Grundlagen der Due Diligence erklären. Im weiteren Verlauf der Arbeit soll ab Kapitel 3 auf das Teilgebiet der Financial Due Diligence genauer eingegangen werden. Auf die konkrete Darstellung der einzelnen Phasen während der Durchführung wird in dieser Arbeit bewusst verzichtet; es wird verwiesen auf das Handbuch der Financial Due Diligence.

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