



ABS. Eine Einführung zu den Asset Backed Securities (German Edition)

Jochen Hug

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Studienarbeit aus dem Jahr 2011 im Fachbereich BWL - Bank, Börse, Versicherung, , Sprache: Deutsch, Abstract: Zusätzlich zu den klassischen Formen der Kreditfinanzierung wurden in den letzten Jahrzehnten so genannte Kreditsubstitute entwickelt, die die klassischen Kreditarten zunehmend ersetzen können. Neben den schon seit vielen Jahren in Europa gebräuchlichen Kreditsubstitute wie Factoring und Forfaitierung, rückten durch den Ausbruch der Finanzmarktkrise im Jahr 2007 die bis dahin nur einer kleinen Anzahl von Experten bekannten Asset Backed Securities (ABS), in das Blickfeld der Öffentlichkeit. Bei einer oberflächlichen Betrachtung gibt es zwischen ABS und Factoring bzw. Forfaitierung einige Parallelen. Diese Kreditsubstitute unterscheiden sich jedoch in wesentlichen Punkten. So eignet sich das Factoring z.B. ausschließlich für kurzfristige Forderungen bis 120 Tagen Laufzeit, der Einsatz von ABS ist dagegen für nahezu alle Forderungsarten geeignet. Ziel dieser Arbeit ist es, das Kreditsubstitut ABS und dessen verschiedenen Ausgestaltungsarten vorzustellen. In diesem Zusammenhang wird auf die verschiedenen Ausgestaltungsmöglichkeiten von ABS sowie deren historische Entwicklung eingegangen. Neben einer Darstellung der Vorteile, die für den Einsatz von ABS sprechen, werden auch deren Risiken detailliert thematisiert.

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