



Distressed Debt Investing (German Edition)

Sebastian K. Hn, Sebastian Kuhn

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Diplomarbeit aus dem Jahr 2011 im Fachbereich BWL - Unternehmensführung, Management, Organisation, Note: 1,8, FOM Essen, Hochschule für Oekonomie & Management gemeinnützige GmbH, Hochschulleitung Essen früher Fachhochschule, Sprache: Deutsch, Abstract: Beginnend mit den strengeren Anforderungen an die Eigenkapitalunterlegung von Bankkrediten nach den bankaufsichtsrechtlichen Bestimmungen von "Basel II" von 2006 und verstärkend durch die Finanzkrise seit dem Spätsommer 2007 hat sich das Kreditgeschäft insbesondere in Deutschland in hohem Maße verändert. Ausgelöst durch diese Ereignisse vollzieht die Bankenbranche einen Strukturwandel, der sich zu einer kapitalmarktorientierten Finanzierungspolitik entwickelt. Die Kreditinstitute sind gesetzlich verpflichtet, risikoreichere Engagements mit mehr Eigenkapital zu hinterlegen. Kreditinstitute haben grundsätzlich ein hohes Interesse ihre risikobehafteten Forderungen zu reduzieren bzw. zu veräußern, um Kapital für das Neugeschäft bereitzustellen. In Folge der aktuellen Finanz- und Bankenkrise steigt die Zahl der Unternehmensinsolvenzen in Deutschland und somit der Anteil an Krediten in den Bankbilanzen, welche als problematisch bis notleidend eingestuft und im Sprachgebrauch der Finanzpraxis als "distressed" bezeichnet werden. Dieses Kreditangebot trifft auf der Käuferseite auf Investoren, die sich darauf spezialisiert haben, diese Risikoengagements zu übernehmen und daraus hohe positive Renditen zu generieren. Diese Form des Investments, welche sich zunehmend auch in Deutschland entwickelt, trägt die Bezeichnung "Distressed Debt Investing". In der Vergangenheit formierte sich zumeist ein Gläubigerpool aus Banken, welcher zusammen mit der Unternehmensleitung und den Eigentümern die Sanierung abstimmt und koordiniert. Durch das Auftreten von Distressed Debt Investoren steht den Kreditinstituten nun eine neue kapitalmarktnahe Ausstiegsmöglichkeit (Exits) zur Beendigung des Kreditengagements zur Verfügung. Diese nutzen die

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