



Die Pecking-Order-Theorie Des Finanzierungsverhaltens (German Edition)

Michelle Nietlispach

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Studienarbeit aus dem Jahr 2013 im Fachbereich BWL - Investition und Finanzierung, Université de Fribourg - Universität Freiburg, Sprache: Deutsch, Abstract: Die Möglichkeiten des Finanzierungsverhaltens sind vielfältig. Die Pecking-Order-Theorie zeigt eine der Möglichkeiten, wie ein Unternehmen seine Kapitalaufwendungen finanzieren kann. Diese Theorie ist ein Leitfaden, in welcher Reihenfolge ein Unternehmen verschiedene Finanzierungsinstrumente einsetzen kann. Diese Reihenfolge sieht vor, dass anstehende Investitionen soweit als möglich durch interne Mittel gedeckt werden (Bilanzgewinn, Abschreibungen, Rückstellungen). Sind die internen Mittel ausgeschöpft, so sieht die Pecking-Order-Theorie vor, dass zur Finanzierung Fremdkapital aufgenommen wird. Danach folgt die Hybride Finanzierung mit Mezzanin-Kapital. Dies ist eine Mischform aus Eigen- und Fremdkapital und wird deshalb in der Pecking-Order-Rangfolge zwischen der Aussenfinanzierung mit Fremdkapital und der Aussenfinanzierung mit Eigenkapital platziert. Nur als letzten Ausweg sollen die Unternehmen eine Eigenkapitalemission durchführen.

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Yvonne Webb:

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