



Aktienanleihen und Discountzertifikate (German Edition)

Matthias Bohn

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Studienarbeit aus dem Jahr 2009 im Fachbereich BWL - Bank, Börse, Versicherung, Note: 1,7, FernUniversität Hagen, Sprache: Deutsch, Abstract: Anlagezertifikate erfreuen sich in Deutschland in den letzten Jahren einer wachsenden Beliebtheit. Mit aktuell ca. 170.000 Anlagezertifikaten und Aktienanleihen ist zwar ein Rückgang im Vergleich zur „Vor-Lehmann-Ära“ (ca. 200.000) zu verzeichnen, diese Wertpapiere stellen aber immer noch ein Vielfaches der Anzahl der gehandelten Underlyings dar. Aktienanleihen und Discountzertifikate stellen dabei den größten Part dieser Finanzprodukte. Unabhängig von steuerlichen Gesichtspunkten, die einem steten Wandel unterliegen und eher ordnungspolitischen als wirtschaftlichen Motiven folgen, stellt sich bei Discountzertifikaten und Aktienanleihen die Frage nach der Daseinsberechtigung und damit eng verbunden die Frage nach den zugrundeliegenden Bausteinen und deren Bewertung. Ziel dieser Arbeit ist es somit, in einem ersten Schritt detailliert diese Wertpapiere zu charakterisieren und gegenüberzustellen und im Folgenden Beweggründe des Emittenten und auch des Anlegers zu beleuchten und der Frage näher zu treten, ob es nicht einfacher wäre, die in den Wertpapieren verbrieften Strategien selbst nachzubilden („Make“) oder einfach das verbriefte Know-How zu kaufen („Buy“).

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