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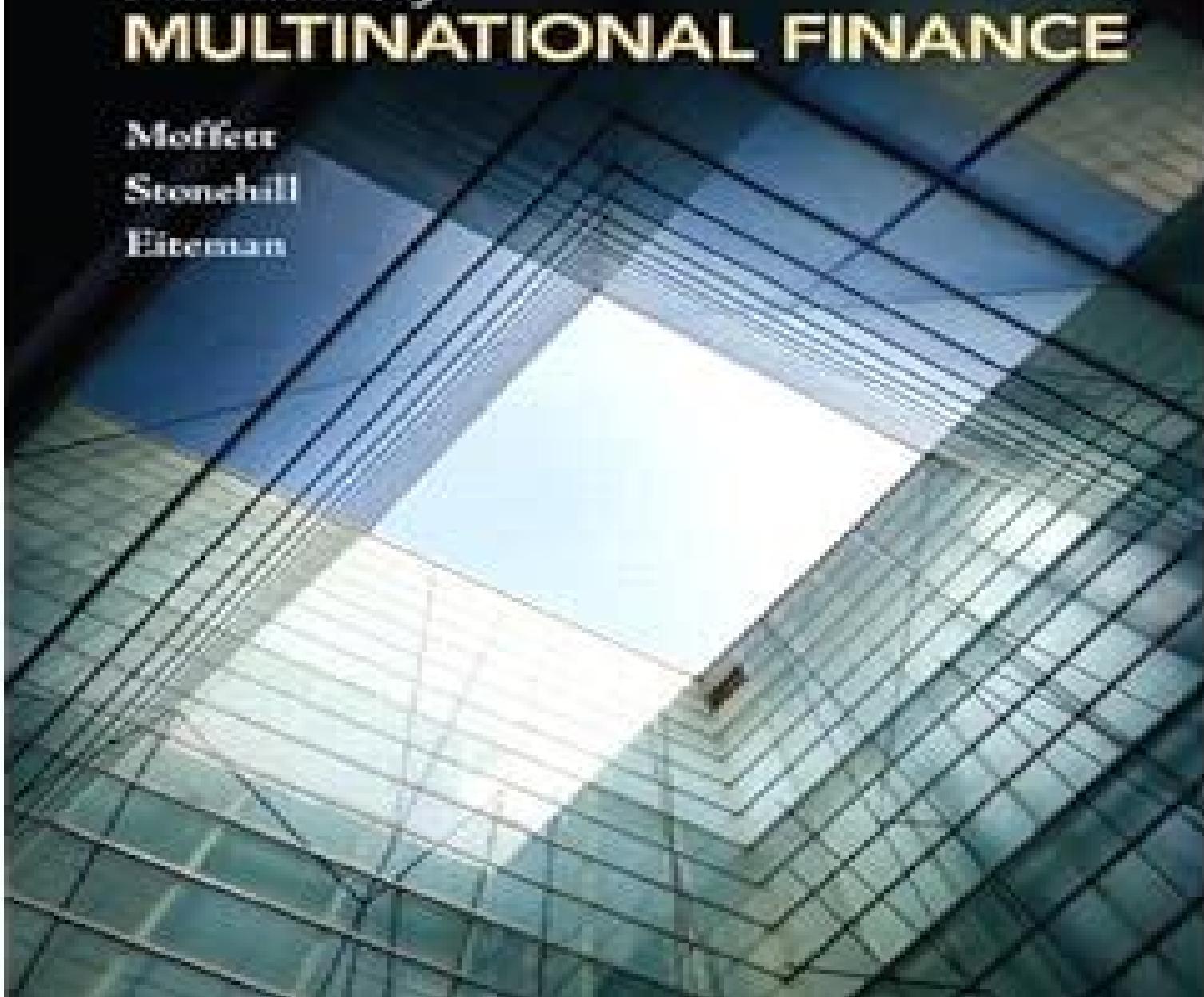
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The Basics of Foreign Exchange Markets William D. Gerdes, 2018-03-19 In an increasingly interdependent global economy an understanding of foreign exchange markets is more critical than ever These markets are inextricably entwined with underlying monetary standards and consequently they are treated conjointly in this book Four different foreign exchange rate regimes are analyzed including exchange rates under commodity money fiduciary money fiat money with fixed exchange rates and fiat money with flexible exchange rates For more than eight decades most countries have operated with fiat money Proponents maintain that fiat money provides individual countries with much greater monetary autonomy Yet both analytics and experience indicate that this is not always the case Whether a country has more monetary autonomy depends on whether fiat money is paired with fixed or flexible exchange rates Although flexible exchange rate regimes are not without their critics it has become increasingly apparent that fiat money with flexible rates provides individual countries much greater monetary autonomy This arrangement allows participants in foreign exchange markets greater latitude for adjusting to the wide variations in national monetary policies that are prevalent with fiat money Several audiences may find this book beneficial undergraduate students in economics and finance students of international business graduate students students in executive programs who need to expand their knowledge of international finance and practicing executives and managers especially those who are employed by companies operating globally

Fundamentals of Multinational Finance Michael H. Moffett, Arthur I. Stonehill, David K. Eiteman, 2012 A focused streamlined approach to implementing an effective global financial management strategy Tomorrow's business leaders will be expected to comprehend global markets and lead their organizations through a constantly changing global environment By grounding concepts in the context of illuminating case studies and real world examples Fundamentals of Multinational Finance familiarizes readers with the fundamental concepts and tools necessary to implement an effective global financial management strategy This edition includes the many new financial management challenges faced by today's business leaders while still providing readers with a streamlined text that gets straight to the important concepts

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auf das Management von Währungstransaktionsrisiken in Unternehmen der deutschen Exportindustrie Johannes Höfer, 2013-01-30 Inhaltsangabe Einleitung Die Finanzkrise der Jahre 2007/08 und die ihr folgende immer noch anhaltende Krise in Europa Stand August 2012 hat in der internationalen Politik Zweifel hinsichtlich der Effizienz und des soziokonomischen Nutzens freier Finanzmarkte aufkommen lassen Folgen die Politiker der meisten Industrie und Schwellenländer in den vergangenen Jahrzehnten noch dem neoliberalen Diktat einer möglichst umfassenden Deregulierung der internationalen Finanzmärkte so werden seit Ausbruch der Finanzkrise wieder Maßnahmen für eine verschärfte Regulierung jener Märkte diskutiert Die Ende 2011 von der Europäischen Kommission vorgeschlagene Finanztransaktionssteuer die sämtliche von Finanzinstituten betriebenen Wertpapier und Derivattransaktionen mit einem Steuersatz von 0,1 % auf den Handelswert bzw von 0,01 % auf den Nominalbetrag belegen soll und vor allem die Einschränkung des als destabilisierend angesehenen Hochfrequenzhandels abzielt stellt eine solche Maßnahme dar Zwar scheint die ursprünglich vorgesehene europaweite Einführung dieser Steuer im Rahmen einer Richtlinie gescheitert Mehrere Länder darunter Deutschland verfolgen jedoch die Absicht die Steuer über das Verfahren der Verstärkten Zusammenarbeit dennoch zu implementieren Das Vorhaben steht in Deutschland allerdings nicht nur auf Zustimmung Als einflussreiche Kritiker der Finanztransaktionssteuer treten vor allem der Finanz und Wirtschaftsverbände auf Deren Kritik richtet sich unter anderem gegen die vorgesehene Steuerbarkeit von Derivatgeschäften die auch regelmäßig im Risikomanagement realwirtschaftlicher Unternehmen eingesetzt werden Insbesondere mit Blick auf verschiedene Steuerberweilungsszenarien befürchten die Verbände dass jene Unternehmen nach Einführung der Finanztransaktionssteuer in deutlichem Ausmaß auf ihnen bisher sinnvoll erscheinende derivative Risikoabsicherungsgeschäfte verzichten könnten da sich diese aufgrund der steuerinduzierten Verteuerung subjektiv nicht mehr lohnen oder gar auf diese verzichten müssen wenn sie z.B. von den Anteilseignern mit Blick auf die bei Beibehaltung der aktuellen Sicherungspolitik anfallende Gesamtsteuerlast zu einem Verzicht gedrängt würden Auf eine Untermauerung ihrer Thesen mittels Schätzungen die aufzeigten wie sehr sich einzelne derivative Sicherungsgeschäfte nach Einführung der Finanztransaktionssteuer schlimmstenfalls verteuern könnten bzw wie hoch die kumulierte Steuerlast in einem **Möglichen Auswirkungen einer Finanztransaktionssteuer auf das derivative Währungsmanagement in Unternehmen: Sind die Sorgen der deutschen Wirtschaft berechtigt?** Johannes Höfer, 2013-03 Die Finanzkrise der Jahre 2007/08 und die ihr folgende immer noch anhaltende Krise in Europa Stand August 2012 hat in der internationalen Politik Zweifel hinsichtlich der Effizienz und des soziokonomischen Nutzens freier Finanzmärkte aufkommen lassen Folgen die Politiker der meisten Industrie und Schwellenländer in den vergangenen Jahrzehnten noch dem neoliberalen Diktat einer möglichst umfassenden Deregulierung der internationalen Finanzmärkte so werden seit Ausbruch der Finanzkrise wieder Maßnahmen für eine verschärfte Regulierung jener Märkte diskutiert Die Ende 2011 von der Europäischen Kommission vorgeschlagene Finanztransaktionssteuer die sämtliche von Finanzinstituten betriebenen Wertpapier und Derivattransaktionen mit einem

Steuersatz von 0,1 % auf den Handelswert bzw. von 0,01 % auf den Nominalbetrag belegen soll und vor die Einschränkung des als destabilisierend angesehenen Hochfrequenzhandels abzielt stellt eine solche Maßnahme dar. Die ursprünglich vorgesehene europaweite Einführung dieser Steuer im Rahmen einer Richtlinie ist gescheitert, allerdings mit mehreren Ländern darunter Deutschland die Steuer über das Verfahren der verstrittenen Zusammenarbeit dennoch implementieren. Das Vorhaben steht in Deutschland allerdings nicht nur auf Zustimmung. Kritik richtet sich u.a. gegen die vorgesehene Steuerbarkeit von Derivatgeschäften die auch regelmäßig im Risikomanagement realwirtschaftlicher Unternehmen eingesetzt werden. Ziel der vorliegenden Studie ist es für einen der wichtigsten Teilbereiche des Risikomanagements das Währungstransaktionsmanagement welches vor allem in Unternehmen der deutschen Exportindustrie von wesentlicher Bedeutung ist. Schätzungen vorzunehmen mithin zu analysieren wie sehr sich derivative Währungssicherungsgeschäfte durch die Finanztransaktionssteuer verteuernt haben und wie hoch die aus der steuerinduzierten Verteuerung dieser Geschäfte resultierende Gesamtsteuerlast für typische deutsche exportorientierte Unternehmen wäre. Auf der Basis dieser Ergebnisse wird anschließend diskutiert ob es in Unternehmen der deutschen Exportindustrie nach Implementierung der Finanztransaktionssteuer tatsächlich freiwillig oder gezwungenermaßen zu einem umfassenden Verzicht auf die Absicherung von Transaktionsrisiken kommt, wobei ein solcher deutlicher Sicherungsverzicht als Wechsel der Unternehmen von ihrer bisher verfolgten und subjektiv als sinnvoll erachteten Sicherungsstrategie zu einer Strategie mit einer niedrigeren Absicherungsquote angesehen wird. Des Weiteren soll eruiert werden ob die Finanztransaktionssteuer sollte sie keinerlei Auswirkungen auf die Sicherungsstrategie der Unternehmen haben zumindest zu anderweitigen Veränderungen im Transaktionsrisikomanagement dieser führen könnte. Die Untersuchung wird dabei differenziert für mehrere denkbare Steuerszenarien durchgeführt die sich hinsichtlich der Höhe der Steuerbelastung unterscheiden.

The British National Bibliography Arthur James Wells, 2009 **Fundamentals of Multinational Finance, Global Edition (Perpetual Access)** Michael H. Moffett, Arthur I. Stonehill, David K. Eiteman, 2023-07-31. For undergraduate courses in International Financial Management, International Business Finance or International Finance. Real world examples introduce readers to global financial management strategy. Fundamentals of Multinational Finance helps prepare tomorrow's business leaders to comprehend global markets and lead organizations through a constantly changing global environment. Via illuminating case studies and real world examples readers are introduced to the fundamental concepts and tools necessary to implement an effective global financial management strategy. The 7th Edition reflects the juxtaposed forces of an increasingly digital global marketplace and a resurgence of nationalist culture and identity. Financial forces, markets and management are in many ways at the crux of this challenge. This edition reflects a business world trying to find a new balance between business startups like the micro multinational, a maturing China, a separatist Britain, Brexit and an attempt by governments globally to channel regulate and tax multinational firms that continue to grow in stature and strength. Also available with MyLab Finance.

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Fundamentals of Multinational Finance Shapiro,1998-01-01 *Wechselkursmanagement auf Euro-Basis* Klaus Stocker,2013-03-08 Klaus Stocker stellt in seinem Lehrbuch die Systematik der Mengennotierung des Euro und die damit verbundenen rechnerischen Probleme dar und beschreibt die Einbindung der neuen Währung in das System der Weltwährungen Er analysiert Möglichkeiten der Wechselkursprognosen und stellt klassische wie innovative Instrumente der Devisenkurssicherung und Spekulation anhand vieler Beispiele und Graphiken anschaulich dar Der Autor zeigt außerdem Strategien für das global orientierte Management auf um Wechselkursrisiken langfristig bewältigen zu können

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