



Leveraged Buyouts durch große Private Equity Gesellschaften (German Edition)

Andreas Morgenstern

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Unter dem Begriff Leveraged Buyout versteht man gemeinhin den Kauf eines Unternehmens, bzw. eines Unternehmensteils, durch große Private Equity Gesellschaften auf Zeit, der zu einem wesentlichen Teil durch Fremdkapital finanziert wird. Gegen Ende der siebziger Jahre des vergangenen Jahrhunderts begannen Finanzinvestoren in den USA erstmals, Unternehmensübernahmen mittels Leveraged Buyouts (LBOs) durchzuführen. Im Verlauf der Zeit haben sich LBOs auch in Deutschland und Europa zu einem zentralen Geschäftsbereich der Private Equity Branche entwickelt. Daraus werden die Aktualität und die Notwendigkeit einer intensiven Auseinandersetzung mit dieser Thematik ersichtlich. In diesem Buch werden die zentralen Charakteristika dieser innovativen Form der Akquisitionsfinanzierung detailliert betrachtet und dienen dem Leser, ein besseres Verständnis für die Gründe des Erfolgs von LBOs zu entwickeln. Ausgehend von einer theoretischen Analyse der Wertsteigerungshebel, wie der Erklärung des namensgebenden Leverage Effekts, wird der typische Verlauf eines LBOs hinsichtlich der Strukturierung und der Finanzierung aufgezeigt. Des Weiteren werden empirische Ergebnisse zahlreicher Studien bezüglich der üblicherweise seitens der Investoren getroffenen Maßnahmen, deren Folgen für die übernommenen Unternehmen und deren Mitarbeiter analysiert und die gewählten Exitkanäle beschrieben. Auch werden die Auswirkungen der im Jahr 2007 einsetzenden weltweiten Bankenkrise auf die Private Equity Branche und insbesondere LBOs untersucht. Bei dieser kritischen Auseinandersetzung zeigt sich, dass insbesondere in schwierigen, bzw. nicht vorhergesehenen wirtschaftlichen Situationen zahlreiche Probleme für die Portfoliounternehmen entstehen können.

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