



Ermittlung der Zinsuntergrenze (German Edition)

Mirja Schüler

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Studienarbeit aus dem Jahr 2002 im Fachbereich BWL - Bank, Börse, Versicherung, Note: 1,0, Universität Hamburg (Institut für Geld- und Kapitalverkehr), Sprache: Deutsch, Abstract: Die traditionellen Margenrechnungskonzepte beruhen auf einer Verknüpfung zwischen beiden Seiten der Zinsertragsbilanz. Man vergleicht Aktiv- und Passivgeschäfte miteinander, wobei die Passivseite als Mittelherkunft und die Aktivseite als Mittelverwendung interpretiert wird. Je nach Methode ordnet man den einzelnen Aktiva entweder die gesamte Passivseite (bzw. einzelnen Passiva die gesamte Aktivseite) zu (= Poolmethode) oder es werden mit einzelnen Aktivgeschäftsarten (bzw. Passivgeschäftsarten) jeweils konkrete Geschäftsarten auf der Gegenseite der Zinsertragsbilanz verknüpft (= Schichtenbilanz-Methode). Bei den traditionellen Verfahren werden also Teilzinsspannen ermittelt als Differenz zwischen dem Zinsertrag einzelner Aktivpositionen und dem durchschnittlichen Zinsaufwand einzelner oder aller Passivposten (bzw. zwischen dem Zinsaufwand einzelner Passivpositionen und dem durchschnittlichen Zinsertrag einzelner oder aller Aktivpositionen).

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