



Leasing als off balance Finanzierungsinstrument (German Edition)

M. Floßmann

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Off Balance Finanzierungsmodelle umschreiben die bilanzielle Auslagerung von Investitionen bzw. Wirtschaftsgütern. In der Praxis von Industrieunternehmen spielen off balance Modelle insbesondere bei betrieblichem Anlagevermögen in Verbindung mit besonderen Leasingmodellen eine Rolle. Häufiger Kritikpunkt von off balance Modellen ist der damit einhergehende Transparenzverlust für Anleger und Analysten. Gerade die aktuellen Bilanzskandale amerikanischer Firmen zeigen hier Schwachstellen auf.

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