



Due Diligence Real Estate (German Edition)

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Diplomarbeit aus dem Jahr 2007 im Fachbereich Wirtschaft - Investition und Finanzierung, Note: 1,3, EBZ - Europäisches Bildungszentrum der Wohnungs- und Immobilienwirtschaft, 31 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Direktinvestitionen in Immobilien erfordern in Kaufentscheidungsphasen eine besondere Aufmerksamkeit und Sorgfalt. Die Gründe hierfür liegen vor allem in dem ausgedehnten Anlagehorizont, der Komplexität der vertraglichen Bindungen und der Heterogenität des Immobilienmarktes. Eine sorgfältige Prüfung sämtlicher Chancen und Risiken eines Investitionsobjektes ist deshalb notwendig. Aber auch eine Gewährleistung der nachhaltigen Wertentwicklung einer Immobilie sowie die Erkennung bzw. das Vor-beugen gegen mögliche Behinderungen bei der Weitervermarktung können Gründe für eine umfassende Analyse sein.

Der Wohnimmobilienmarkt in Deutschland lockt zunehmend Investoren, die mit einer positiven Bewertung des deutschen Immobilienmarktes Interesse an dem Ankauf vor allem sehr großer Portfolios zeigen. Dieser Nachfrage stehen zumeist wenige Angebote von industrieverbundenen oder kommunalen Wohnungsportfolios gegenüber.

Unabhängig von der Differenzierung einer anvisierten Transaktion nach asset deal (Verkauf von Bestand) oder share deal (Verkauf des Unternehmens) sind für die Kaufpreisfindung schnelle und qualitativ hochwertige immobilienwirtschaftliche Analysen vorzunehmen (Due Diligence). Im Rahmen der Due Diligence werden in solchen An- und Verkaufsverfahren entscheidungsrelevante Themenbereiche intensiv untersucht.

Grundsätzlich lassen sich die „Buyer Due Diligence“ (Auftraggeber ist der Investor) und die „Vendor Due Diligence“ (Auftraggeber ist der Eigentümer oder Veräußerer) unterscheiden. Die in der Immobilienwirtschaft anzutreffenden Elemente solcher Due Diligence-Verfahren können in die Bereiche der technischen, finanziellen, juristischen, steuerlichen und der Management Due Diligence aufgeteilt werden. Der Begriff der Due Diligence

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