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*M. Westphal*

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Die Optionstheorie mit dem Real-Optionen-Ansatz bietet neue Ansätze zur Unternehmenssteuerung und -bewertung, sowie der Bewertung von Investitions- und F&E-Vorhaben. Herkömmliche Verfahren können insbesondere die Dynamik von "New Economy"-Unternehmen nicht ausreichend abbilden/berücksichtigen.

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