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INTERNATIONAL CORPORATE FINANCE - IMPACT OF FINANCIAL RATIOS ON LONG TERM CREDIT RATINGS

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GRIN Verlag Dez 2010, 2010. Taschenbuch. Book Condition: Neu. 210x148x7 mm. This item is printed on demand - Print on Demand Neuware - Master's Thesis from the year 2010 in the subject Business economics - Investment and Finance, grade: 2,0, Reutlingen University (Business Administration), language: English, abstract: The global financial and economic crises resulted for many corporations in a downgraded credit rating within the last 2 to 3 years. Even a large percentage of them defaulted on their credit obligations due to inherent operational factors. The importance of credit ratings will play an even more central role under the currently discussed New Basel Capital Accord (Basel III) (Standard & Poor s 2010; Basel III For Global Banks). The purpose of this research is to explore the relationship between long term credit ratings and selected financial ratios that can be derived by public information. Such information can be very valuable for companies in order to have a slight control over their credit rating obtained by rating agencies as well as in negotiations with banks and other outside creditors. The research design is based on three automotive manufacturers and involves their credit rating over the last decade. The data for the financial ratios was collected from respective financial statements. The study is based on a correlation and multiple regression analysis using the MINITAB (Minitab Data Analysis Software, Pennsylvania USA) software as a statistical platform. A step wise approach determined the regression equation with the highest significance. The equations were used to detect those variables that have the strongest impact on the credit rating. The results for automotive companies with a solid statistical data set are surprisingly high in significance with an adjusted coefficient of determination of over 90%. Overall it is not feasible to mention which one of the seventeen financial ratios...



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