

Unternehmenskäufe und -verkäufe im Rahmen der Nachfolge von KMU in Deutschland – Eine empirische Untersuchung

Alexandra Moritz, Michael Graffius, Birgit Felden, Joern Block*

Das Thema Unternehmensnachfolge ist von hoher volkswirtschaftlicher Bedeutung. Auf dem Markt für Unternehmensnachfolgen herrscht jedoch Intransparenz und nur wenige quantitativ-empirische Untersuchungen existieren. Dieser Beitrag befasst sich mit dem Verkaufs- und Kaufgeschehen von KMU im Rahmen der Unternehmensnachfolge in Deutschland. Er liefert Antworten auf bislang wenig erforschte Fragen zu den beteiligten Akteuren und deren wesentliche Merkmale und Motive bei Unternehmenskäufen und -verkäufen. Zur Beantwortung unserer Forschungsfragen wurden 5.993 Nutzerdaten des KMUrechners, einem Online-Tool zur Bewertung von KMU, empirisch ausgewertet und analysiert. Diese Studie leistet einen Beitrag zur Forschung zum Thema Unternehmensnachfolge und hilft der Politik sowie Kammern und Verbänden bei der Ausgestaltung von Beratungsangeboten in der Praxis.

Schlagworte: Unternehmenskauf, Unternehmensverkauf, Nachfolge, KMU, Unternehmensbewertung, Kaufpreisvorstellung

JEL: M10, M14, M40

Company acquisition and sale in the context of succession of German SMEs – An empirical analysis

The subject of business succession is of high economic significance. However, the market of business succession is non-transparent and there are only few quantitative empirical analyses. This study is concerned with the acquisition and divestment of small and medium-sized enterprises (SMEs) in the context of business succession in Germany. It focuses on the characteristics and motives of the parties involved in buying and selling SMEs – an area that has so far been subject to little research. In order to answer these research questions, this study empirically analyses and evaluates 5,993 user data of the SME calculator (German KMUrechner), an online tool to evaluate SMEs. This study contributes to research on business succession and thus supports politicians, professional associations and organizations in the development of consulting services in practice.

Keywords: Company acquisition, company sale, succession, SME, valuation, price expectation

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