



Social Sponsoring und Social Investment in Österreich (German Edition)

Markus Neuwirth

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Social Sponsoring und Social Investment in Österreich (German Edition) Markus Neuwirth
Studienarbeit aus dem Jahr 2005 im Fachbereich **BWL - Investition und Finanzierung**, Note: 1, Donau-Universität Krems - Universität für Weiterbildung (Donau-Universität Krems), 16 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Unter Sponsoring versteht man im Allgemeinen die Zuwendung von Finanzmitteln, Sach- und/oder Dienstleistungen durch Private (Sponsoren) an eine Einzelperson, eine Gruppe von Personen, eine Organisation oder Institutionen (Gesponserte), gegen die Gewährung von Rechten zur kommunikativen Nutzung von Personen, Organisation, Institutionen und/oder Aktivitäten des Gesponsorten auf der Basis einer vertraglichen Vereinbarung, mit der regelmäßig auch eigene (unternehmensbezogene) Ziele der Werbung oder Öffentlichkeitsarbeit verfolgt werden. Im Gegensatz zu den Spendern, erwarten die Sponsoren also für ihre Leistung eine Gegenleistung, dafür gibt es meist detaillierte Sponsoring-Verträge, in denen die Vereinbarungen genauestens festgehalten werden. Die vertraglich eingeforderten Gegenleistungen sind jedoch nicht der einzige Grund, warum Sponsoring, besonders für große Firmen, aus derzeitiger Sicht interessanter ist als das Spenden von Geld oder anderen Leistungen. Der größte Vorteil besteht in der steuerlichen Geltendmachung von Sponsorbeträgen.

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