



Management by Objectives - Die Vorteile relativer Zielvereinbarungen im strategischen Controlling (German Edition)

Lars Wehmeyer

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Studienarbeit aus dem Jahr 2007 im Fachbereich **BWL - Controlling**, Note: 1,7, Berufsakademie Göttingen (Berufsakademie Göttingen), 12 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Die vorliegende Arbeit setzt sich kritisch mit der budgetgesteuerten Unternehmensführung auseinander und zeigt Vorteile flexibel gestalteter Unternehmenssteuerung auf. Es werden negative Aspekte der Budgetierung dargestellt, wie zum Beispiel die Langwierigkeit von Prozessen, die zentralisierende Wirkung, die Unabhängigkeit von Strategien, der hohe Grad an Kontrolle, die Kostenintensität und die negative Verhaltensbeeinflussung. Dem werden beispielsweise die Eliminierung unrealistischer über- / unterfordernder Zielsetzungen, ein ganzheitlicher Leistungsbezug, die Verhinderung von Manipulation, die motivierende Wirkung auf Mitarbeiter und weitere Vorteile gegenüber gestellt, welche durch MbO im strategischen Controlling mit relativen Zielvereinbarungen erreicht werden können. Das Résumé der Arbeit zeigt auf, dass zwar Praxisbeispiele die Führung mit relativen Zielen als erfolgreiches Managementinstrument belegen, spezifische Probleme allerdings auch ohne MbO zu lösen sind und durchaus adäquate Alternativen bestehen.

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