Anreizsysteme Und Wertorentiertes Management: Rechnungswesenbasierte Entlohnungssysteme - Sabine M¼ller

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Die Finanzkrise lieÃƒÂŸ in diesem Jahr nicht nur viele Anleger um ihr eingesetztes VermÃƒÂ¶gen bangen, sie entfachte auch viele Diskussionen Ã¼ber den Sinn von profitbasierten Managemententlohnungsformen. Hierbei wurden vor allem Stimmen lauter, die eine Begrenzung von ManagergehÃƒÂ¤ltern forderten. Bspw. berichtete Frau Prof. Margit Osterloh vom Institut fÃƒÂ¼r Organisation und Unternehmenstheo-rie der UniversitÃƒÂ¤t ZÃƒÂ¼rich, vor einiger Zeit Ã¼ber eine von ihr durchgefÃƒÂ¼hrten empirischen Studie . Mit dieser Studie will Osterloh den Beweis antreten, dass eine leistungsabhÃƒÂ¤ngige Entlohnung keine besseren Unternehmensergebnisse zur Folge hat. Sie begrÃƒÂ¼ndet dies unter anderem damit, dass Manager entgegen FlieÃƒÂŸbandarbeitern weitaus komplexere TÃƒÂ¤tigkeiten ausfÃƒÂ¼hren und hierfÃƒÂ¼r ein Interesse an der Sache selbst Vorraussetzung ist. Intrinsische Motive sollen also hier Ã¼berwiegen, weshalb von auÃƒÂŸen gebotene Anreize, zu denen die Entlohnung zÃƒÂ¤hlt, einen vergleichsweise geringen Einfluss auf die Leistung haben sollen.Zielsetzung der Arbeit ist es, diese Anreizsysteme zu untersuchen und zu bewerten. Im ersten Schritt wird die grundsÃƒÂ¤tzliche Gestaltung von Anreizsystemen im wertorientierten Management aufgezeigt . Danach werden die unterschiedlichen Bezugsquellen fÃƒÂ¼r Anreizsysteme genauer untersucht. Nach der Kategorisierung der Bezugsquellen geht die Arbeit genauer auf die Anforderungen ein, welche ein rechnungswesenbasiertes Anreizsystem erfÃƒÂ¼llen soll. AnschlieÃƒÂŸend wird die Umsetztung in der Praxis anhand einer Analyse der DAX 30 Unternehmen genauer betrachtet . Letztendlich wir geprÃƒÂ¼ft ob sich mit Hilfe der Arbeit eine Stellung zu den AusfÃƒÂ¼hrungen von Frau Prof. Margit Osterloh beziehen lÃƒÂ¤sst.Author: MÃ¼ller, Sabine Publisher: GRIN Verlag Illustration: N Language: GER Title: Anreizsysteme und wertorentiertes Management: Rechnungswesenbasierte Entlohnungssysteme Pages: 00029 (Encrypted PDF) On Sale: 2011-01-01 SKU-13/ISBN: 9783640790159 Category: Business & Economics : Industries - General

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