

Wissenscontrolling - Marcus Wittner

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In jüngster Zeit taucht in der Literatur im Zusammenhang mit Wissensmanagement der Begriff Wissenscontrolling auf. Es werden dabei zwar immer wieder einige Aufgaben und Funktionen von Wissenscontrolling wie das Setzen von Wissenszielen und die Überprüfung deren Erfüllung angesprochen, es gibt jedoch noch kaum in sich geschlossene Ansätze und Konzeptionen für ein Wissenscontrolling. Aus diesem Grund wird im folgenden Abschnitt, ausgehend von einer bestehenden Controlling-Konzeption, ein Wissenscontrolling-Ansatz entwickelt. Zu diesem Zweck soll zu Beginn ein kurzer Überblick über die gängigen Controllingauffassungen in der Literatur und Praxis gegeben werden. Aufbauend auf koordinationsorientierten Controlling-Konzeptionen wird dann ein Ansatz für das Wissenscontrolling entwickelt. Dabei wird zuerst Wissenscontrolling in den Rahmen des Wissensmanagements und des Managementsystems der Unternehmung eingeordnet, um anschließend ausgehend von den Aufgaben des Wissensmanagements die Funktionen und Aufgaben des Wissenscontrolling abzuleiten. Nach einer Betrachtung der Ausgestaltung von Wissenscontrolling als Bereichscontrolling soll dann ein Ansatz zur Herleitung eines übergreifenden Wissenscontrollinginstrumentes in Form eines Kennzahlensystems entwickelt werden.

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