

Methoden Und Probleme Der Risikoidentifikation Im Rahmen Des Risikomangements Nach Kontrag - Annika Krause

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Vor dem Hintergrund einer Reihe spektakulärer Unternehmenskrisen und -zusammenbrüchen ist in den letzten Jahren wiederholt Kritik am deutschen System der Unternehmensüberwachung geäußert worden. Um den auftretenden Fehlentwicklungen entgegenzusteuern, sah sich der Gesetzgeber gezwungen, die vorhandenen Kontroll- und Überwachungsstrukturen per Gesetz zu reformieren. Daher wurden mit dem am 1. Mai 1998 in Kraft getretenen 'Gesetz zur Kontrolle und Transparenz im Unternehmensbereich (KonTraG)' neue Anforderungen an den Umgang mit betrieblichen Risiken gestellt bzw. bestehende Anforderungen wurden konkretisiert. Um der Vielfalt der deutschen Unternehmenslandschaft gerecht zu werden, beschränkte sich der Gesetzgeber jedoch auf allgemeine Aussagen hinsichtlich der erforderlichen Maßnahmen zur Risikoerkennung bzw. -identifikation. Dies führte zu erheblicher Unsicherheit in Bezug auf den gesetzlich geforderten Handlungsbedarf. Darüber hinaus betreten viele Unternehmen im Rahmen der Umsetzung der gesetzlichen Vorgaben Neuland, da ihnen konkrete Vorstellungen darüber fehlen, wie ein Risikoüberwachungssystem in ihrem Falle ausgestaltet und implementiert werden sollte.

Author: Krause, Annika
Publisher: GRIN Verlag
Illustration: N
Language: GER
Title: Methoden und Probleme der Risikoidentifikation im Rahmen des Risikomangements nach KonTraG
Pages: 00025 (Encrypted PDF)
On Sale: 2005-01-01
SKU-13/ISBN: 9783638391429
Category: Business & Economics : Management - General

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