

Einsatzmöglichkeiten Der Balanced Scorecard In Non-profit-organisationen - , Mareike Hinsch

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Im Rahmen der Steuerung von privaten Organisationen hat strategische Denken und Handeln zunehmend an Bedeutung gewonnen. Im Non-Profit-Sektor zeichnet sich eine entsprechende Entwicklung mit einiger Verspätung nach. Dabei werden Steuerungsinstrumente aus der Privatwirtschaft übernommen. Ziel dieser Arbeit ist es herauszustellen, was die Balanced Scorecard (BSC) für das Management von Non-Profit-Organisationen (NPOs) leisten kann. Die BSC beleuchtet als Steuerungsinstrument neben finanzwirtschaftlichen Aspekten auch weitere unternehmensspezifische Aspekte wie Kundenperspektive, Innovations- und Lernfähigkeit sowie interne Prozesse. NPOs haben nicht erwerbswirtschaftliche Ziele, sondern dienen häufig gemeinwirtschaftlichen Aufgaben und arbeiten nicht gewinnorientiert. Inwiefern der BSC-Ansatz den Besonderheiten einer NPO gerecht wird und daher als effizientes Führungsinstrument dienen kann, soll in dieser Arbeit näher betrachtet werden. Author: Frenzel, Jan Author: Hinsch, Mareike Publisher: GRIN Verlag Illustration: N Language: GER Title: Einsatzmöglichkeiten der Balanced Scorecard in Non-Profit-Organisationen Pages: 00022 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638447249 Category: Business & Economics : Accounting - Financial

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