

Merkmale Und Konzepte Der Plankostenrechnung - Kathrin B.

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Die Einführung der Plankostenrechnung stellte für viele Unternehmen eine große Bereicherung der Kostenrechnungssysteme dar. Sie ist als Kern des traditionellen Controllings zu betrachten. Allerdings war die traditionelle Kostenrechnung in den vergangenen Jahren immer wieder Gegenstand heftiger Kritik gewesen. Die Komplexität der Systeme im Verhältnis zu den Kosten und die mangelnde Anpassung an neue Gegebenheiten führten zur Unzufriedenheit in den Unternehmen. Durch das Aufkommen neuer Controlling-Systeme wurde der Fokus immer mehr auf die strategische Planung des Unternehmens gelegt. Unter dem Begriff 'Beyond Budgeting' entstand eine Bewegung, die speziell die Planung und Budgetierung anmahnte. Das Controlling im Fertigungsbereich hat sich aufgrund der immer größer werdenden Automatisierung zunehmend komplexeren Fragestellungen zu bedienen. Dagegen wird das Augenmerk mehr auf die indirekten Bereiche und Dienstleistungsbereiche gelegt. Die Ausrichtung nach einem internationalen Rechnungswesen hatte zur Folge, dass neue Controlling-Systeme zur Anwendung kamen. Nichtsdestotrotz kam es zu keiner radikalen Abkehr der Plankostenrechnung; sie kam, unabhängig ihrer Kritik, in der Praxis zum Einsatz. Aktuell wird ihr sogar wieder eine größere Bedeutung zugewiesen. Die Frage ist, welche Gründe zum Erhalt der PKR geführt haben und welchen Stellenwert sie in den Unternehmen heutzutage hat.

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