

Zum Budgetierungsansatz Better Budgeting - Stjepan Belir

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Das vielfältig angewandte Verfahren der Budgetierung gilt als 'das' Instrument zur Prognose, Koordination und Motivation in Unternehmen. Ziel der Budgetierung ist die dezentrale Steuerung von Organisationen. Entwickelt wurde die Budgetierung in den ersten Jahrzehnten des 20. Jahrhundert. Zu den ersten Unternehmen, die Aufgrund der wachsenden Komplexität, die Budgetierung einführen, waren unter anderen General Motors, Du Pont de Nemours, Siemens und Electricité de France (EdF). Das Budget wird von einer vorgegebenen Wertgröße bestimmt, die vom Budgetverantwortlichen einzuhalten ist. Inhalt einer Budgetvereinbarung mit einer nachgeordneten Unternehmenseinheit (Funktionsbereich, Abteilung, Stelle), kann die Einhaltung eines Ausgabenrahmens, Erzielung von Mindesteinnahmen oder die Erwirtschaftung von Mindestdeckungsbeiträgen sein. Der Verlauf der Budgetierung wird jedoch seit einigen Jahren immer zunehmender kritisiert. Der Budgetierung wird dabei der Vorwurf gemacht, sie sei zu aufwendig, zu inflexibel, zu wenig mit strategischen Zielen verknüpft und generell zu wenig wertschaffend. Author: Belir, Stjepan Publisher: GRIN Verlag Illustration: N Language: GER Title: Zum Budgetierungsansatz Better Budgeting Pages: 00014 (Encrypted PDF) On Sale: 2010-01-01 SKU-13/ISBN: 9783640524778 Category: Business & Economics : Accounting - General Category: Business & Economics : Management - General

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