

Grundlagen Der Budgetierung - Christian Brandstätter

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Die operative Planung bzw. Budgetierung schließt an die strategische Planung an und soll als Vorausrechnung die zu erwartenden Erfolgsaussichten des anstehenden Wirtschaftsjahres möglichst genau und objektiv 'vorhersagen'. Sie beinhaltet eine systematische ertrags-, kosten- und gewinnmäßige Einschätzung der zukünftigen Geschäftsperiode und ist deshalb in fast allen Unternehmen eines der zentralen Führungsinstrumente. Das ist die eine Seite. (Vgl. Pflüging 2003, S 11; Schäfer 2004, S 473) Die andere Seite beschreibt der Harvard-Professor Michael Jensen so: 'Die Budgetierung in Unternehmen ist - wie jeder weiß - ein Witz. Sie verbraucht eine Menge Manager-Zeit, zwingt sie in langweilige, endlose Sitzungsrunden und angespannte Verhandlungen. Sie gibt Managern Anreiz zu lägen und zu schummeln, Ziele herunterzuspielen und Ergebnisse aufzublasen, und sie bestraft sie, wenn sie die Wahrheit sagen.' (Pflüging 2003, S 11) Die vorliegende Abhandlung beschäftigt sich nach der Klärung zentraler Begriffe hauptsächlich mit den Grundlagen der Budgetierung, wie es auch der Titel der Arbeit verlangt. Im Mittelpunkt steht also die operative Unternehmensplanung, wobei der Prozess der Budgeterstellung praxisorientiert am Beispiel der Hotellerie aufgezeigt wird. Ein weiterer Schwerpunkt der schriftlichen Ausarbeitung liegt darüber hinaus auf der kritischen Betrachtung der traditionellen Budgetierung. Alternative Konzepte und deren Vor- und Nachteile werden dargestellt. Author: Brandstätter, Christian Publisher: GRIN Verlag Illustration: N Language: GER Title: Grundlagen der Budgetierung Pages: 00026 (Encrypted PDF) On Sale: 2010-01-01 SKU-13/ISBN: 9783640546244 Category: Business & Economics : General

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