

Verhaltensorientiertes Controlling - Daniel Punzo

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Sämtliche Entscheidungen im Unternehmen werden von Menschen mit beschränkten Fähigkeiten und menschlichen Eigenschaften getroffen. Menschliches Verhalten führt zu systematischen Verzerrungen in betriebswirtschaftlichen Zusammenhängen. Deswegen wird die Einbeziehung psychologischer Erkenntnisse in die Controllingtheorie immer stärker gefordert. Diese Forderung geht einher mit Kritik an praxisfernen neoklassischen Systemen und an der klassischen ökonomischen Theorie des Homo Oeconomicus. Jenem objektiv rational handelnden Marktteilnehmer, der fernab persönlicher Präferenzen mit vollständiger Voraussicht, unendlichen finanziellen Mitteln und uneingeschränktem Marktzugriff durch Nutzenkalkül motiviert wird. Stärker auf die realen Eigenschaften von Menschen einzugehen, und dadurch neue Perspektiven zu öffnen, wird in der Theorie mit 'Verhaltensorientierung' beschrieben. Im Rahmen dieser Seminararbeit werden zunächst die klassische Auffassung des Controllings, wie sie in vielen Lehrbüchern beschrieben wird, sowie weitere wichtige Grundbegriffe in diesem Zusammenhang erklärt. Anschließend werden mit Hilfe der sog. Prinzipal-Agent-Theorie erste Fragestellungen und Erklärungen auf das Zusammenwirken von Wirtschaftssubjekten gegeben. In Kapitel drei werden häufig auftretende Probleme im Verhältnis zwischen Controller und Manager aufgezeigt, bevor in Kapitel vier praxisnahe Handlungsempfehlungen für den modernen Controller abgeleitet werden. Ziel dieser Arbeit soll sein, ein verhaltensorientiertes Controlling (Behavioral Controlling) in seiner Funktion als meinungsbildendes Instrument des Managements genauer zu untersuchen. Author: Punzo, Daniel Publisher: GRIN Verlag Illustration: N Language: GER Title: Verhaltensorientiertes Controlling Pages: 00022 (Encrypted PDF) On Sale: 2010-01-01 SKU-13/ISBN: 9783640774647 Category: Business & Economics : Management - General

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