

Strategische Leistungsmessung - Marcos Gavilan Paz

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Strategische Leistungsmessung hat innerhalb der strategischen Unternehmensplanung eine besondere Rolle. bis vor einigen Jahrzehnten verstand sich die Disziplin der strategische Leistungsmessung als eine der Hauptaufgaben des strategischen Controllings. Das Controlling allerdings bedient sich im Ã¼berwiegenden Masse herkömmlicher Kennzahlensysteme, die rein finanzielle Kennzahlen liefern. Diese berücksichtigen Entwicklungen der Vergangenheit zur Beurteilung der gegenwärtigen Situation und, daraus resultierend, zur Bestimmung von Steuerungsmassnahmen zur Korrektur von Zielabweichungen. Diese Kennzahlen zeigen nur in wie weit die bisherige Strategie sich im operativen Geschäft auswirkt, es lassen sich jedoch keine Rückschlüsse auf die zukünftige Entwicklung machen. An diesem Punkt setzen neuere Verfahren wie die Balanced Scorecard (nach Kaplan / Norton) oder die Messung von Wettbewerbsvorteilen (nach Porter) an. Beide Verfahren versuchen ausser der finanziellen Komponente weitere, zukunftsgerichtete Faktoren in ihre Messungen einzubeziehen. Diese Arbeit zeigt die unterschiedlichen Ansätze dieser beiden Verfahren zur Messung strategischer Leistung. Author: Paz, Marcos Gavilan Publisher: GRIN Verlag Illustration: N Language: GER Title: Strategische Leistungsmessung Pages: 00021 (Encrypted PDF) On Sale: 2004-01-01 SKU-13/ISBN: 9783638264211 Category: Business & Economics : Management - General

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