

Controlling Für Klein- Und Mittelunternehmen - Eva-maria Zwettler

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In Kleinst-, Klein- und Mittelunternehmen (KMU) besteht häufig das Problem einer vergangenheitsorientierten Führung. Da den Geschäftsführern die betriebswirtschaftlichen Grundkenntnisse oft fehlen, konzentrieren sie sich fast ausschließlich auf das operative Tagesgeschäft und die Planung tritt in den Hintergrund. Im Bereich des Controllings sind, wenn überhaupt, meist nur eine Bilanz und eine einfache Kostenrechnung vorhanden. In dieser Arbeit wird erläutert, inwieweit es für KMU erforderlich ist, das Management im operativen als auch strategischen Bereich mit geeigneten Methoden und Werkzeugen des Controllings zu unterstützen. Nach einer allgemeinen Einführung zu den Begriffen KMU und Controlling werden die speziellen Problemfelder des Controllings in KMUs aufgezeigt und daraus Gründe für die Einführung eines Controllings abgeleitet. Es wird der Frage nachgegangen, wie ein Controlling-System in KMUs erfolgreich ausgestaltet werden kann und welche Vor- und Nachteile die Zuziehung eines externen Beraters mit sich bringt. Im Besonderen wird auch darauf eingegangen, inwieweit der Einsatz bestimmter Controllinginstrumente im operativen als auch strategischen Bereich sinnvoll erscheint. Author: Zwettler, Eva-Maria Publisher: GRIN Verlag Illustration: N Language: GER Title: Controlling Für Klein- und Mittelunternehmen Pages: 00032 (Encrypted PDF) On Sale: 2007-01-01 SKU-13/ISBN: 9783638811354 Category: Business & Economics : Management - General

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