

# Controlling In Non-profit-unternehmen - , Fabian Væth

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Globalisierung, Kostendruck, Innovationsdynamik und Produktivitätsverbesserungen - dies sind die Schlagworte, die auf die Führung eines modernen Unternehmens im dynamischen Umfeld einwirken. In zunehmendem Maße spielen diese Fragestellungen auch im Non-Profit-Bereich eine gewichtige Rolle. Will man sich erfolgreich als Non-Profit-Unternehmen am Markt positionieren, benötigt die Organisation ein funktionierendes Kostenrechnungssystem. Ferner soll nicht nur der Unternehmenserfolg ex-post betrachtet werden, sondern auch zielorientierte Handlungsempfehlungen abgegeben werden. Dies geschieht bei Profit-Unternehmen durch eine Unternehmensplanung und ein effizientes Controlling. Um dem komplexer und dynamischer werdenden Unternehmensumfeld gerecht zu werden, benötigen auch oder gerade Non-Profit-Unternehmen ein allumfassendes Controlling als Führungsinstrument.

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