



Die Balanced Scorecard im Controlling. Entstehung, Konzeption, Vor- und Nachteile (German Edition)

Marion Schauder

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Akademische Arbeit aus dem Jahr 2004 im Fachbereich BWL - Controlling, Note: 1,7, Hochschule für angewandte Wissenschaften Würzburg-Schweinfurt, Sprache: Deutsch, Abstract: Diese Arbeit gibt eine ausführliche Darstellung der Balanced Scorecard. Es wird auf die Entstehung, die Konzeption, die Grundlagen und vor allem auf die vier Grundperspektiven (Finanz-, Kunden-, interne Prozess- und Lern- und Entwicklungsperspektive) näher eingegangen und deren Bedeutung und Wirkungsweise geklärt.

Aus dem Inhalt:

Idee und Ziel,

Darstellung des Grundkonzeptes,

Vision, Mission und Strategie als Ausgangspunkt der Balanced Scorecard,

Strategische Ziele – Operationalisierung der Strategie,

Ursache-/ Wirkungsbeziehungen,

Kennzahlen,

Leistungstreiber (Frühindikatoren),

Ergebniskennzahlen (Spätindikatoren),

Zielwerte,

Strategische Aktionen,

Die vier Perspektiven der Balanced Scorecard:

Finanzperspektive (Wachstumsphase, Reifephase, Erntephase),

Kundenperspektive (Kernkennzahlen (Spätindikatoren), Leistungstreiber (Frühindikatoren)),

Interne Prozessperspektive (Innovationsprozess, Betriebsprozess, Kundendienstprozess),

Lern- und Entwicklungsperspektive,

Vor- und Nachteile der Balanced Scorecard.

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