



Beyond Budgeting versus Advanced Budgeting - Die Konzepte im Vergleich (German Edition)

Martin Glatz

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Studienarbeit aus dem Jahr 2008 im Fachbereich BWL - Controlling, Note: 2,0, Alpen-Adria-Universität Klagenfurt, 26 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Ziel der vorliegenden Arbeit ist es zu analysieren, wie sich neuere Management-Modelle auf die Kontrollfunktionen der Budgetierung im Unternehmen auswirken, bzw. ob deren Aufgaben weiterhin erfüllt werden können. In der vorliegenden Arbeit wird speziell auf die beiden „neuen“ Formen der Unternehmenssteuerung „Beyond Budgeting“ und „Advanced Budgeting“ eingegangen.

Es wird analysiert, ob man auch mit der Verwendung eines der beiden Konzepte sein Unternehmen erfolgreich steuern kann. Weiters soll die vorliegende Arbeit die Unterschiede der oben angeführten „jüngeren“ Konzepte der Budgetierung herausarbeiten und auf eventuelle Vorteile bzw. Nachteile gegenüber der traditionellen Budgetierung hinweisen.

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