



Instrumente des Beteiligungscontrollings (German Edition)

Christian Mechnik

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Studienarbeit aus dem Jahr 2002 im Fachbereich BWL - Controlling, Note: 1,7, Christian-Albrechts-Universität Kiel (Betriebswirtschaftslehre), Veranstaltung: Hauptseminar zum Beteiligungscontrolling, 17 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Die Ausgliederung (Outsourcing) von Peripheriekompetenzen eines Unternehmens ist ein gängiges Instrument zur strategischen Ausrichtung auf dessen Kernkompetenzen. Mit der Auslagerung verbunden ist die Übertragung von Autonomie durch Dezentralisierung der Führung zur Ausnutzung des marktnahen Know-how einer Beteiligung. Eine steigende Anzahl von Beteiligungen bedarf daher einer guten Koordination durch das Controlling der Muttergesellschaft, damit die strategischen Vorteile, insbesondere der zusätzlich geschaffene Unternehmenswert, nachhaltig die erhöhten Kosten durch Verwaltung und Risiko übersteigen. Die übergeordnete Aufgabe des Beteiligungscontrollings, Koordination und Harmonisierung der Pläne der Beteiligungsgesellschaften im Sinne des Unternehmensziels der Gesellschafter, lässt sich in strategische und operative Aufgaben unterteilen. Diese Arbeit beantwortet die Frage, welche Instrumente zur Steuerung von Beteiligungen in Theorie und Praxis erwähnt werden, welche Anforderungen diese erfüllen müssen und wie die Instrumente den Anforderungen gerecht werden.

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