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 Entwicklungsstand des Controlling ,2013-03-09 Es ist allgemein anerkannt da Controlling ein Instrument zur St rkung der Wettbewerbs f higkeit von Unternehmen ist Ob und in welcher Gestalt Controlling in der Unternehmens praxis zur Anwendung kommt und welche Wirkungen von Controlling ausgehen konnte bislang nur auf dem Weg der Vermutung beurteilt werden Dies gilt insbesondere f r den sterreichischen Wirtschaftsraum Information lag nur vereinzelt und wenn dann in un systematischer Form vor Vor diesem Hintergrund hat sich Dr Rita Niedermayr mit der vorliegenden Arbeit die Aufgabe gestellt die Umsetzung des Controlling auf dem Weg der Empirie zu untersuchen Im Mittelpunkt der Betrachtung stehen der Entwicklungsstand und die Effizienz des Controlling in einem repr sentativen Querschnitt sterreichischer Unternehmen Im Sinne der theoriegeleiteten empirischen Forschung baut die Arbeit auf zwei Eckpfeilern auf einem konzeptionellen Bezugsrahmen und einer umfassenden empirischen Erhebung Der konzeptionelle Bezugsrahmen ist ein Instrument zur Beurteilung des Entwicklungsstandes des Controlling Er spannt einen weiten Bogen ber den Systemzusammenhang den Kontext bis hin zur Effizienz des Controlling und eignet sich zur Diagnose des Controlling in der Unternehmenspraxis Die empirische Erhebung liefert darauf aufbauend Information ber die Leistungs f higkeit bereits realisierter Controllingans tze Business Literature ,1959 National Union Catalog, 1981 ,1982 **Financial Executive** ,1963 **Books in Print** ,1962 *Understanding Hospital Financial Management* Allen G. Herkimer,1986
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