



Über Ekkehard Kapplers "Entgrenzung - Leitfragen als zentrales Element strategischen Controllings" (German Edition)

Michael Karner

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Rezension / Literaturbericht aus dem Jahr 2006 im Fachbereich BWL - Controlling, Note: 2, Leopold-Franzens-Universität Innsbruck (Institut für Rechnungswesen und Controlling), Sprache: Deutsch, Abstract: Der Artikel „Entgrenzung – Leitfragen als zentrales Element strategischen Controllings“, von Ekkehard Kappler faßt das Strategische Controlling in den Mittelpunkt. Kappler zeigt was das „Strategische“ am Strategischen Controlling sein kann. Was man bis jetzt als strategisches Controlling bezeichnet hat, ist normales operatives Controlling im Bereich strategischer Unternehmensführung. Der Autor erwähnt auch, daß es zu einer intensiveren Betrachtung der zentralen Beurteilungs- und Bewertungsproblematik kommen muß um so das Aussterben des Operativen Controllings zu verhindern. Aufgrund dessen sollte es zu einer Zuarbeit des Controllings in der strategischen Unternehmensführung kommen. ...

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