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Balanced Scorecard for busy executives and managers



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Balanced Scorecard Strategy For Dummies

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Balanced Scorecard Strategy For Dummies:

Balanced Scorecard Strategy For Dummies Charles Hannabarger, Frederick Buchman, Peter Economy, 2011-02-09 A practical easy to understand guide to Balanced Scorecard for busy business leaders The Balanced Scorecard method is an analysis technique designed to translate an organization s mission and vision statement and overall business strategies into specific quantifiable goals and to monitor the organization s performance in achieving these goals Much less technology driven than other analysis approaches it analyzes an organization s overall performance in four regards financial analysis customer service productivity and internal analysis and employee growth and satisfaction Balanced Scorecard Strategy For Dummies breaks down the basics of Balanced Scorecard in simple language with practical Dummies style guidance on getting it done This book covers all the basics of Balanced Scorecard for busy executives and managers and does it without the high price tag of most professional level Balanced Scorecard guides *Balanced Scorecard für Dummies* Charles Hannabarger, Frederick Buchman, Peter Economy, 2013-03-07 Die Balanced Scorecard hat sich in den letzten Jahren zu einem beliebten Führungsinstrument entwickelt In *Balanced Scorecard für Dummies* erklären Ihnen die Autoren zunächst die Grundlagen der Balanced Scorecard und zeigen auf wie Sie eine Balanced Scorecard planen einführen und umsetzen Dann gehen Sie jeweils auf die einzelnen Perspektiven Kundenperspektive Finanzperspektive interne bzw Prozessperspektive und Wachstumsperspektive ein Dabei erklären sie was Sie unter den einzelnen Perspektiven verstehen wie Sie sie entwickeln und die daraus gewonnenen Kennzahlen auswerten **Balanced Scorecard anwenden** Andreas Preißner, 2021-06-14 Die Balanced Scorecard BSC ist hervorragend dafür geeignet ein Unternehmen dauerhaft erfolgreich zu steuern Dieses Buch zeigt worauf das Konzept der BSC basiert wie eine auf den jeweiligen Unternehmensbereich abgestimmte BSC entwickelt und in die Praxis umgesetzt wird Erläutert die Grundlagen der Balanced Scorecard Beispiele aus unterschiedlichen Bereichen Verfolgt den Prozess von der Entwicklung bis zur Umsetzung Kennzahlen für individuelle Anforderungen selbstständig entwickeln **Einbindung der Balanced Scorecard und Strategy Maps in den Beyond Budgeting-Prozess** Frank Römer, 2006-09-27 Inhaltsangabe Einleitung Angesichts sich immer schneller verändernder globaler Märkte der Übergang vom Industrie in das Informationszeitalter und neuer Entwicklungen in der Informationstechnologie sind Unternehmen heute mehr als je zuvor gezwungen sich schnell an neue Marktsituationen anzupassen Umwelteinflüsse die auf die Unternehmen einwirken nehmen an Intensität Komplexität und Dynamik ständig zu Die fortschreitende Globalisierung der Märkte der technologische Fortschritt und damit verbundene kürzere Produktlebenszyklen instabile Konjunkturverläufe schwankende Wechselkurse und steigende Kundenanforderungen sind die Antriebskräfte dieser Entwicklung Diese Rahmenbedingungen erfordern eine Strategie und zielgerichtete Allokation von Ressourcen Das Instrument der traditionellen Budgetierung scheint diese Anforderung nur noch in einem begrenzten Maße zu erfüllen und sieht sich daher seit geraumer Zeit starker Kritik ausgesetzt Die Budgetierung wird als ein zu aufwendiges und starres Verfahren beanstandet das der schnellen

Anpassung an veränderte Marktsituationen und Kundenbedürfnissen entgegenwirken Mitarbeiter werden nicht motiviert sich hohe Ziele zu setzen und sie beansprucht zu viele Ressourcen Mit ihrer kurzfristigen Orientierung und Fortschreibungsmentalität besteht kein Bezug zu den strategischen Zielen eines Unternehmens mit der Folge dass neue Managementinstrumente wie beispielsweise die Balanced Scorecard bei der Umsetzung scheitern Um auf die dynamischen Anforderungen der Märkte schnell reagieren und um die Strategien durchsetzen zu können sind in der Unternehmensplanung und steuerung flexiblere Methoden notwendig geworden Eine radikale Alternative zur traditionellen Budgetierung stellt das Managementkonzept Beyond Budgeting dar Beyond Budgeting steht für ein Steuerungsmodell das völlig auf die Erstellung von Budgets verzichtet Ziel des Konzeptes ist die Realisierung einer realitätsgetreuen aussagekräftigen und flexiblen Planung zur Strategieunterstützung die sich mehr an Zielen und Ereignissen und weniger an festen Zeitperioden orientiert Beyond Budgeting basiert auf den zwei Kernelementen adaptive Managementprozesse und radikale Dezentralisierung welche eine laufende Anpassung an Umfeldbedingungen und Kundenanforderungen ermöglichen die Entscheidungsfindung beschleunigt Handeln flexibilisiert und im Unternehmen das gesamte Potential der Mitarbeiter erschließt Um Unternehmensstrategien klar zu

Balanced Scorecard - einfach konsequent Herwig R. Friedtag, Walter Schmidt, 2015-11-06 Die Balanced Scorecard ist eines der populärsten Instrumente zur strategischen Unternehmenssteuerung Die Bestseller Autoren laden erfahrene Controller ein über ihre Erfahrungen bei der Umsetzung der BSC im Unternehmen zu berichten So bietet Ihnen dieses Buch einen Werkzeugkasten an praktischem Know how und plastische Beispiele aus dem Handwerk dem Mittelstand und aus einer Konzerntochter Inhalte BSC erfolgreich im Unternehmen kommunizieren Mit BSC Innovationen effektiv umsetzen BSC als konstruktives Führungsinstrument So nutzen Sie Ziele und Kennzahlen vorausschauend BSC Kennzahlen in der Praxis Warum weniger mehr ist

Gestaltung und Anwendung des Balanced-Scorecard-Systems Claudia Lehmann, 2001-05-03

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The Sustainability Balanced Scorecard as a Strategic Controlling Tool Christopher Dewangga Pramudita, 2020-01-21
 Akademische Arbeit aus dem Jahr 2019 im Fachbereich BWL Controlling Note 2,3 Fachhochschule Brandenburg
 Veranstaltung Finance Controlling Accounting Sprache Deutsch Abstract The following questions are discussed in the paper Why is it so necessary applied for sustainability of the business nowadays How can the implementation of SBSC help the company's financial performance What are the benefits of implementing SBSC This work might be helpful to assist especially managers to implement the concept of Sustainability Balanced Scorecard SBSC as strategic controlling for their long term success in their sustainability strategy During the last decade environmental and social issues are reflected in market transactions and have become an important issue so that many companies implemented specific environmental and social management systems However these systems have rarely been integrated with the general management system of a firm so that it is often not related to the economic success of the firm and the economic contribution of environmental and social management The topic about Corporate Social Responsibility CSR has become familiar nowadays where companies especially listed companies have disclosed their CSR activities which involve economic environmental and social issue in their annual report or in their sustainability reports to show to the public that they are also concerned about these issues Furthermore sustainability has increasingly become an important issue for wellbeing of human life and it is responsibility of many parties such as individuals corporations or governments Nowadays the term sustainability also has become popular among companies to implicate social economic and environmental pillars to their strategy and management of the company Today companies should not only focus on their profits but they are also forced to concern about other issues such as social economic and environmental Unfortunately many companies still do not know how to implement or measure its outcomes

Balanced scorecard strategy management super guide TOMOHISA FUJII, 2014-03-16 Balance scorecard to keep dazzling beauty I initiate you into the strategic idea method to lead the life to the good luck The strategic management technique to help a life design manage it and introduce one kindly For the skill up of the working woman fitted for the globalization era For you who are looking for a gold partner of knowledge **Performance Measurement** Ronald

Gleich, 2021-05-20 Grundlagen und Konzepte für die erfolgreiche Implementierung eines Performance Measurement Systems

Dieser umfassende Einstieg in das Performance Measurement stellt neben den klassischen Konzepten wie Balanced Scorecard Data Envelopment Analysis oder Performance Prism auch neuere betriebswirtschaftliche Instrumente wie OKRs vor. Zahlreiche Fallstudien zeigen auf, wie Performance Measurement Systeme in der Praxis strukturiert und effektiv implementiert werden. Nach der Einführung in die Grundlagen des Performance Measurements werden ausgewählte Performance Measurement Konzepte aus der Wissenschaft sowie aus der Beratungs- und Unternehmenspraxis vorgestellt und bewertet. Zahlreiche praxisrelevante Fallstudien aus verschiedenen Branchen ergänzen eine Auswahl an empirischen Studien zu Fragen des Performance Measurements und liefern Anregungen zur Struktur und zur effektiven Implementierung von Performance Measurement Systemen. Einen Schwerpunkt des Buches bildet die Entwicklung eines Performance Measurement Grundschemas für die konkrete Anwendung in der Praxis. Abschließend werden Handlungsempfehlungen für die Nutzung von Performance Measurement Systemen gegeben. Aus dem Inhalt: Grundlagen und Konzepte des Performance Measurements; Empirische Untersuchungen zu Fragen des Performance Measurements; Performance Measurement in der Anwendung; Fallstudien und Lösungen für die Praxis; Grundschema eines Performance Measurement Systems; Handlungsempfehlungen für die Anwendung von Performance Measurement Systemen. Der Autor Dr. Ronald Gleich ist Professor für Management Practice Control an der Frankfurt School of Finance Management und dort Academic Director des Centers für Performance Management Controlling. Darüber hinaus leitet der Controllingexperte den Think Tank des Internationalen Controller Vereins ICV und ist Mitglied mehrerer Beiräte.

Balanced scorecard strategy management super guide – wins Gold partner as a Intellectual skill for the working woman

TOMOHISA FUJII, 2014-02-14

Balanced scorecard to keep dazzling beauty. I initiate you into the strategic idea method to lead the life to the good luck. The strategic management technique to help a life design manage it and introduce one kindly. For the skill up of the working woman fitted for the globalization era. For you who are looking for a gold partner of knowledge.

Preface: It is the strategic management technique called the balanced scorecard to want to recommend as one of intellectual skills that a woman expecting career up wants to wear by all means.

What is a balanced scorecard? The balance scorecards were produced by Robert S. Kaplan, Professor of Harvard Business School, and David P. Norton of a consultant company. It becomes required management technique in practicing the strategic management in many companies. Including a major company of the whole world, it is introduced into a medium and small sized business, a public organization, and a government office, a hospital, and shows a remarkable management effect.

I love the balanced scorecard as a gold partner of smart knowledge deeply. You may be troubled every day in business society and have a hard time with working women looking for a breakthrough. There is the thought that I want to spread the ring of the balanced scorecard. With this book, I manage it with the basic structure as strategic management technique to help the skill up of the life design of the working woman, and it is kind and introduces I devise it to utilize a

balanced scorecard by many case studies by the illustration practically With this book I extract a part of previously published my book and correct it Furthermore I introduce a representative thing of the world well known strategic management technique and let balanced scorecard and these cooperate and constitute it so that a more strategic management can catch a hint to develop it I can learn the strategic idea method systematically and in this way aim at what this book helps as a guidebook brightening your life as a valuable thing with many crops I pray for having you wear the strategic idea method of the balanced scorecard eagerly to get on the wave of the globalization well and to grow up as a working woman used in global society and to build the life to glitter December 25 2013 author Table of contents Chapter 1 The gold partner that you are slender as for the balanced scorecard 5 the real nature of the balance scorecard 6 mysterious cycle of the chain 9 It is smart and powerful like David Beckham for that is four viewpoint With the strategic map of 11 the key player of balanced scorecard 14 Strategy Map of balanced scorecard 16 The visualization by balanced scorecard 18 the performance power of balanced scorecard in the strategic map KPI factor with the monitoring 20 Monitoring function of balanced scorecard 22 Brush up by review of KGI KPI CSF factor 24 Chapter 2 Try to be filled with deep emotion with the strategic idea method in the world of the logic of the SWOT analysis 27 Classify SWOT factors into a strength and weakness an opportunity and a menace 28 Try to experience the magic of the cross analysis 31 Try to realize the power of the strategic map in SWOT analysis 36 Self analysis and try to understand SWOT analysis 42 Investigate a hint to transform itself into in own cross analysis 46 Let s tries to design a shining strategic map 50 Chapter 3 Management tool of the magic that balanced scorecard brightens you 53 Balanced scorecard to make survival by penniless life in the United States 54 Balanced scorecard to challenge a barrier qualification 63 Balanced scorecard to become the business person of the foreign company 73 Balanced scorecard to keep dazzling beauty 89 Balanced scorecard for breakthroughs 97 To make a balanced scorecard of the company 119 The balanced scorecard which realizes a dream of your own 134 Practice step of the project of the balanced scorecard 140 Project practice example of the balance scorecard 143 Chapter Strategic management technique to be good in global days of competition when intellect profits 149 Competitive strategy of the Michael E Porter 150 Five force model of the Michael E Porter 153 Value chain of Michael E Porter 156 4P 4C of the strategic marketing 159 Competition marketing strategy of Philip Kotler 162 PPM of the Boston consulting group 165 7S of McKinsey 168 A product a market matrix and diversification strategy of H Igor Ansoff 170 Knowledge Management 173 Core Competence 176 Bench Marking 179 Product life Cycle 182

Balanced scorecard strategy management super guide to win Gold partner as a intellectual skill for the working woman tomohisa fujii,2015-06-08 Balanced scorecard to keep dazzling beauty I initiate you into the strategic idea method to lead the life to the good luck The strategic management technique to help a life design manage it and introduce one kindly For the skill up of the working woman fitted for the globalization era For you who are looking for a gold partner of knowledge *Handbuch QM-Methoden* Matthias Rau,Uwe Stollmayer,2012-01-12 Ob es um die systematische Ber

cksichtigung der Kundenw nsche der Erfassung und Reduzierung von Fehlern der Prozessanalyse oder einen Produktvergleich geht mit Hilfe dieses Werks findet der Leser zuverl ssig f r jedes Problem die richtige L sung und erh lt einen konkreten Leitfaden zur Hand wie sich die jeweilige Methode effektiv umsetzen l sst Der Herausgeber Prof Dr Ing Gerd F Kamiske ehemals Leiter der Qualit tssicherung im VW Werk Wolfsburg und Professor f r Qualit tswissenschaft an der TU Berlin verbindet Praxis und Wissenschaft in idealer Weise und ist Garant f r einen praxisnahen Wissenstransfer Dieses Werk bleibt nicht bei einzelnen Methoden stehen sondern stellt auch ganzheitliche QM Systeme wie das EFQM Modell die Balanced Scorecard Methode oder Six Sigma umfassend und praxisbezogen vor Damit erh lt der Leser ein Kompendium das in einzigartiger Weise die Grundlagen des Qualit tsmanagements vermittelt und ihn kompetent und ganz konkret bei der Auswahl Umsetzung und Durchf hrung der Probleml sungsmethoden unterst tzt

Vor- und Nachteile einer Balanced Scorecard Markus Schief, 2008-06-24 Studienarbeit aus dem Jahr 2004 im Fachbereich BWL Unternehmensf hrung Management Organisation Note 1 2 Duale Hochschule Baden W rttemberg Mannheim fr her Berufsakademie Mannheim Sprache Deutsch Abstract In der j ngsten Vergangenheit haben wieder einmal schlechte Unternehmensnachrichten die durch Missmanagement der Unternehmensleitung herbeigef hrt wurden das ffentliche Aufsehen erregt Der Fall KarstadtQuelle hat erneut aufgezeigt dass langj hrig erfolgreichen Unternehmen durch Fehler des Managements die Insolvenz drohen kann Folglich wird die Existenzsicherung des Unternehmens durch eine effektive Ausrichtung der betrieblichen Ressourcen auf die zuk nftigen wettbewerbsrelevanten Erfolgsfaktoren als die elementare Managementaufgabe der Unternehmensleitung angesehen Eine strategische Ausrichtung ist hierzu f r ein Unternehmen in Anbetracht der Intensivierung des Wettbewerbs auf nahezu allen M rkten unerl sslich Die Strategie richtet sich dabei nach den Zielen welche aus einer Abw gung von externen Chancen und Risiken sowie internen St rken und Schw chen resultieren und mit den Motiven und Werten im Sinne der Corporate Identity korrespondieren sollte Weitere Wettbewerbsvorteile k nnen durch die fr hzeitige Antizipation von Ver nderungen der Unternehmensumwelt und daraus gezielt abgeleiteten Strategien aufgebaut werden Im Rahmen des strategischen Unternehmensmanagements spielt somit die Ableitung und Umsetzung von Unternehmensstrategien eine entscheidende Rolle Nach Kiene bildet der in diesem Zusammenhang oft zitierte Begriff Unternehmensstrategie dabei das Bindeglied zwischen den Zielen des Unternehmens und der operativen Ma nahmenplanung Die Anforderung an ein effektives Managementsystem ist es demzufolge die Umsetzung der Unternehmensstrategie durch Vorgabe von Lenkungsgr en in einem Unternehmen sicher zu stellen Der Fokus moderner Managementans tze betont dabei die fr hzeitige Integration der Mitarbeiter bei der Strategieimplementierung Nur durch den Einbezug der Mitarbeiter und deren Identifikation mit den Zielen lassen sich Strategien erfolgreich implementieren und Wettbewerbsvorteile dauerhaft gew hrleisten

Logistische Kennzahlensysteme Martin Stabauer, 2009-06 Dieses Buch besch ftigt sich mit der Erstellung und Strukturierung eines Kennzahlensystems f r die Logistik eines Lebensmittelhandels Aufgrund von Empfehlungen in der Literatur und dem

teilweisen Einsatz in der Ausgangssituation der Fallstudie wurde hierfür die Balanced Scorecard ausgewählt und ausführlicher beschrieben. Zuvor werden Kennzahlen und Kennzahlensysteme im Allgemeinen dargestellt und erläutert, wie diese aus der Unternehmensstrategie und Merkmalen der Material- und Warenflüsse abgeleitet werden können. Auch auf neuere Ansätze wie das Performance Measurement wird eingegangen. Ein eigener Abschnitt befasst sich mit Nachhaltigkeit, versucht eine Definition und beschreibt Ansatzpunkte und Strategien, um die Unternehmenslogistik nachhaltiger gestalten zu können. Zu diesem Zweck werden auch einige Anwendungsbeispiele von Nachhaltigkeitsprojekten der letzten Jahre angeführt. Ein weiterer Schwerpunkt sind Überlegungen, wie das Thema Nachhaltigkeit in bestehende Kennzahlensysteme bzw. Balanced Scorecards integriert werden kann. Hierzu werden mehrere Integrationsalternativen diskutiert und gegenübergestellt. Der Praxisteil beschreibt die bestehenden Kennzahlensysteme in einer der größten österreichischen Lebensmittelhandelsketten. Anschließend werden Empfehlungen zur Strukturierung dieser bestehenden Systeme gegeben und Überlegungen hinsichtlich der Integration des Themas Nachhaltigkeit angestellt. Das Ergebnis ist dann eine Sustainability Balanced Scorecard mit Kennzahlen der Logistik und der Nachhaltigkeit, deren Wirkungszusammenhänge abschließend dargestellt werden.

Balanced Scorecard - Strategien erfolgreich umsetzen Patrick Bloch, 2007. Studienarbeit aus dem Jahr 2007 im Fachbereich BWL Controlling, Note 1,3. Universität Kassel, Veranstaltung: Strategische Unternehmensführung. 32 Quellen im Literaturverzeichnis. Sprache: Deutsch. Abstract: Mit dem Konzept der Balanced Scorecard haben Kaplan und Norton ein Instrument entwickelt, welches einen Rahmen zur Integration von strategischen Handlungen bildet. Mit Hilfe der BSC lassen sich wohl vergangenheitsorientierte finanzielle Kennzahlen als auch zukünftige nicht finanzielle Leistungstreiber abbilden. Letztere finden sich in Form von Kennzahlen und Werttreibern in den Perspektiven Kunde, interne Geschäftsprozesse sowie Lernen und Wachstum wieder. Zusammen mit den Kenngrößen der finanzwirtschaftlichen Perspektive helfen sie, die Unternehmensvision und -strategie in konkrete Leistungsziele und Maßnahmen zu übersetzen. Die BSC sollte aber nicht bloß als erweitertes Kennzahlensystem, sondern vielmehr als Managementsystem verstanden werden. Die BSC ermöglicht nach Kaplan und Norton eine einheitliche Strategie zu formulieren, diese innerhalb des gesamten Unternehmens zu kommunizieren, die Ziele sämtlicher Organisationseinheiten an sie anzupassen sowie sie mit operativen Zielen und Jahresbudgets zu verknüpfen. Weiter gilt es mittels des Managementsprozesses der BSC strategische Initiativen zu identifizieren und zu verknüpfen. Strategie Reviews kontinuierlich durchzuführen und durch Feedback und Lernen die Strategie anzupassen. Die BSC stellt folglich ein Managementsystem dar, welches in der Lage ist, systematische Prozesse zur Umsetzung und Rückkopplung der Unternehmensstrategie zur Verfügung zu stellen. Die mit der Scorecard in Verbindung stehenden Managementsprozesse ermöglichen es dem Unternehmen, die Strategie zu verfolgen und ggf. anzupassen. Kritisch an dem BSC-Konzept ist allerdings der Versuch, anzusehen, die Unternehmensstrategie über Ursache-Wirkungszusammenhänge auf Ergebniskennzahlen und Leistungstreibern zu übersetzen. Der Versuch, sämtliche Ziele

Balanced Scorecard Paul R. Niven, 2011-01-04. This book

provides an easy to follow roadmap for successfully implementing the Balanced Scorecard methodology in small and medium sized companies Building on the success of the first edition the Second Edition includes new cases based on the author s experience implementing the balanced scorecard at government and nonprofit agencies It is a must read for any organization interested in achieving breakthrough results

Die Supply Chain Scorecard. Die Balanced Scorecard im Supply Chain Management Franziska Münch, 2018-08-22 Bachelorarbeit aus dem Jahr 2018 im Fachbereich BWL Sonstiges Note 1,7 Hochschule Wismar Sprache Deutsch Abstract Die Bachelor Arbeit besch ftigt sich mit dem Prinzip der sogenannten Balanced Scorecard die seit vielen Jahren von verschiedensten Unternehmen erfolgreich in der Praxis eingesetzt wird Eine stabile und gleichzeitig effiziente Lieferkette ist f r Industrieunternehmen ma geblich f r den Erfolg Jedoch beweist eine Studie aus dem Jahr 2017 durchgef hrt von der Beratungsgesellschaft Emporias dass viele deutsche Unternehmen Probleme im Supply Chain Management haben Nur 40 % der befragten Manager beurteilen die Prozesse insgesamt als sehr gut Vor diesem Hintergrund der Supply Chain die nicht zuletzt aufgrund von Globalisierung und dem einhergehenden Wettbewerb zu h heren Prozesskosten f hrt kommt dem Prinzip der Balanced Scorecard eine wesentliche Bedeutung zu Sie kann durch Einsatz im Supply Chain Management die Supply Chain Prozesse optimieren und so die wesentlichen Kosten in der Supply Chain verringern Im Mittelpunkt dieser Arbeit stehen die Fragen Wie kann die Balanced Scorecard in das Supply Chain Management integriert werden Eignet sich die Balanced Scorecard als ein Instrument f r das Supply Chain Management Werden zun chst die theoretischen Grundlagen des Balanced Scorecard und des Supply Chain Management erkl rt so widmet sich der Hauptteil der Arbeit der Integration der Balanced Scorecard in das Supply Chain Management Dabei werden die Voraussetzungen f r eine erfolgreiche Integration des Prinzips der Supply Chain Scorecard erl utert und es wird ein berblick ber verschiedenen existierenden Ans tze gegeben Dar ber hinaus wird der Implementierungsprozess der Supply Chain Scorecard erkl rt Abschlie end werden in einem kritisch reflektierten Res mee Chancen und Risiken des Prinzips der Supply Chain Scorecard beleuchtet

Die Balanced Scorecard im Entwicklungsprozess. Implementierung in einem BRK-Kompetenzzentrum Horst Siegfried Kolb, 2016-05-25 Studienarbeit aus dem Jahr 2016 im Fachbereich F hrung und Personal Sonstiges Sprache Deutsch Abstract Die im Jahre 1992 von Robert S Kaplan und David P Norton ver ffentlichte Idee einer Balanced Scorecard BSC hat inzwischen nicht nur in Wirtschaftsunternehmen an Einfluss gewonnen sondern finden ihren Einsatz zunehmend auch im Gesundheits und Bildungsbereich Die vorliegende Publikation geht auf Basis einer Vorstellung der BSC der Frage nach wie diese nutzbringend in einem BRK Kompetenzzentrum f r Fort und Weiterbildung implementiert werden kann Dabei werden vom Leitbild ausgehend die 4 Perspektiven der BSC herausgearbeitet

Die Balanced Scorecard als Instrument für die Personalwirtschaft Christina Vogler, 2013-04-24 Studienarbeit aus dem Jahr 2013 im Fachbereich BWL Controlling Note 2,7 bbw Hochschule NBS Sprache Deutsch Abstract Waren zu Beginn der 90er Jahre gerade einmal 12 US amerikanische Firmen an dem Projekt von Kaplan und Norton beteiligt wurde laut einer Studie

der Katholischen Universität Eichstätt im November/Dezember 2000 bereits bei 40% der DAX 100 Unternehmen die Balanced Scorecard erfolgreich eingesetzt. Knapp 10 Jahre später sind es gemäß der vierten Balanced Scorecard Studie von Horváth Partners sogar schon 60% der DAX 100 Unternehmen. Thema dieser Seminararbeit ist ob und inwieweit sich die Balanced Scorecard als Instrument für die Personalwirtschaft eignet. Um diese Frage zu klären wird nach einer Einführung in das Konzept und die Erstellung einer Balanced Scorecard der Einsatz der Balanced Scorecard in der Personalwirtschaft geklärt. Die leitende Fragestellung lautet dabei welche Rolle die Personalwirtschaft bei der Erstellung der Unternehmens Scorecard spielt und auch ob und wie eine eigene Balanced Scorecard für den Personalbereich erstellt werden kann.

Balanced Scorecard - angewandt an einem fiktiven Beispielunternehmen Chris Muszalik, A. Rabe, Juliane Rebe, Kathrin Krüger, 2007

Wissenschaftlicher Aufsatz aus dem Jahr 2006 im Fachbereich BWL - Controlling, Note 2,0, Fachhochschule Stralsund.

Veranstaltung: Moderne Kostenrechnung, Sprache: Deutsch, Abstract:

1. Einleitung

1.1 Aufgabenstellung

Diese Hausarbeit beschäftigt sich mit der Balanced Scorecard. Die Balanced Scorecard ist eine neue Management-Methode, die die Möglichkeit bietet ein Unternehmen mit wenigen, aber entscheidenden Kennzahlen strategisch flexibel und effektiv zu führen. Diese übersetzt Mission und Strategie in Ziele und Kennzahlen und wird dabei in vier Perspektiven: die finanzwirtschaftliche Perspektive, die Kundenperspektive, die interne Prozessperspektive und die Lern- und Entwicklungsperspektive unterteilt.

2. Mit Hilfe eines Beispiels soll die Theorie der Balanced Scorecard vereinfacht dargestellt und erläutert werden. Da dieses Thema sehr umfangreich ist, fokussiert sich das Beispielunternehmen nur auf die Kundenperspektive.

1.2 Entstehung der Balanced Scorecard

Die US-Amerikaner Robert S. Kaplan und David P. Norton sind die Entwickler des Balanced Scorecard-Konzepts. 1991 veröffentlichten Kaplan ein Harvard Business School Professor und Norton ein Unternehmensberater erstmals in der Zeitschrift Harvard Business Review einen Artikel über den Aufbau einer Balanced Scorecard. The Balanced Scorecard Measures That Drive Performance. In den folgenden Jahren sammelten sie weitere Erfahrungen mit ihrer Unternehmensberatung Renaissance Solutions Inc., mit der sie Unternehmen bei der Umsetzung der Balanced Scorecard halfen. Daraufhin veröffentlichten sie 1996 ihr erstes Buch *Balanced Scorecard: Translating Strategy into Action*. Das 1997 auch in deutscher Übersetzung erschienene *Den Zweck und das Wesen der BSC* umschreibt in nur wenigen Worten ein Zitat von Kaplan und Norton: *The balanced scorecard is like the dials in an airplane cockpit; it gives managers complex information at a glance.* So wie die Piloten brauchen auch die Manager von Unternehmen ein I

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