



Möglichkeiten und Grenzen des Beyond Budgeting (German Edition)

David Henneke

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Studienarbeit aus dem Jahr 2010 im Fachbereich BWL - Controlling, Note: 1,3, FOM Hochschule für Oekonomie & Management gemeinnützige GmbH, Hochschulstudienzentrum Hamburg, Sprache: Deutsch, Abstract: 1. Einleitung

1.1 Die klassische Budgetierung im Umbruch?

Die Budgetierung stellt eines der zentralen Führungsinstrumente der meisten Unternehmen dar und wird vielfach auch als Rückgrat der Unternehmenssteuerung bezeichnet. Ungeachtet dessen, sieht sie sich kontinuierlich aufkommender Kritik und Unzufriedenheit ausgesetzt. Jensen schreibt über die Budgetierung: „Corporate budgeting is a joke, and everyone knows it. It consumes a huge amount of executives' time, forcing them into endless rounds of dull meetings and tense negotiations. It encourages managers to lie and cheat, lowballing targets and inflating results, and it penalizes them for telling the truth” .

Fraglich ist, wie es zu einer derart hohen Unzufriedenheit mit der Budgetierung kommen konnte? Es wird unter anderem beanstandet, dass die Budgetierung zu zeitaufwändig und inflexibel sowie ressourcenaufwändig ist. Sie ist wenig mit den strategischen Zielen verknüpft und zu stark auf die finanziellen Steuerungsgrößen fixiert. Nicht monetäre Größen (weiche Kennzahlen) werden vernachlässigt. Die klassische Budgetierung ist zudem nicht nah genug am dynamischen Markt orientiert und ist häufig der Auslöser für unternehmensinterne Budgetspiele. Diese Schwierigkeiten sind seit längerer Zeit bekannt, wurden aber mehr oder weniger vernachlässigt. Erst durch die rasanten Veränderungen im Wettbewerbsumfeld der neunziger Jahre und die Corporate Governance-Skandale in den Jahren 2001 und 2002 kamen die Probleme ans Tageslicht.

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