

Cloud Computing - Chance oder Risiko? Für die Implementierung und Anwendung in Unternehmen Ziele, Bestandteile, Entwicklung und Angemessenheit der Vorstandsvergütung in deutschen börsennotierten Unternehmen Matthias Lanzrath Yury Evteev

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unser globales wirtschaftssystem wird heutzutage zunehmend durch wachsenden wettbewerbs und innovationsdruck geprägt bedingt durch die rasche technologische entwicklung und zunehmende produktvielfalt mit steigender komplexität gilt es für viele unternehmen immer ausgereiftere lösungen dienstleistungen und produkte mit alleinstellungsmerkmal zu schaffen um sich von der konkurrenz abzuheben und nachhaltig auf dem markt bestehen zu können vor diesem hintergrund avancierte der begriff des cloud computing in den letzten jahren vom hype zum nachhaltigen trend nach green it und virtualisierung in der literatur ist dieser relativ neue begriff noch nicht hinreichend definiert und in der it fachwelt noch umstritten dies wird auch nicht dadurch entschärft dass hard und softwarehersteller vorwiegend den begriff cloud in ihre produkte integrieren da auch die hersteller aber ein unterschiedlichesverständnis der cloud verfügen es existiert eine Vielzahl von ungesicherten informationen über das thema so dass die vor und nachteile des cloud computings bei unternehmen bzw. it entscheidern oft im verborgenen bleiben bei der auseinandersetzung mit dem thema wird die realität bestehender it strukturen in unternehmen oft vernachlässigt so stellt sich die frage ob sich die geschäftsprozesse eines unternehmens überhaupt für eine cloud infrastruktur eignen und ob sich dadurch vorteile für die unternehmung ableiten lassen

dieses buch beschäftigt sich mit der struktur den eigenschaften und zielen der vergütungssysteme von vorstandsmitgliedern der großen börsennotierten aktiengesellschaften in deutschland für die analyse werden die vergütungsdaten aus den entsprechenden geschäftsberichten ausgewertet und systematisiert anhand der vergleichsanalyse sollen bestimmte zusammenhänge zwischen den vergütungs und anderen wirtschaftsdaten untersucht werden um letztendlich die entwicklung und die zusammensetzung der vorstandsvergütung zu erklären zuerst wird auf die rolle die besonderheiten und die spezifischen aufgaben der vorstandstätigkeit eingegangen hierbei werden die institutionen die für diese aufgaben maßgebend sind behandelt auf grund der arbeitsverhältnisse zwischen vorstand und eigentümer die durch entsprechende verträge geregelt sind wird die vertragsproblematik durch einen speziellen bereich der neuen institutionsökonomik principal agent theorie untersucht ein teil der untersuchung widmet sich den kompetenzen und der personellen zusammensetzung des aufsichtsrats anschließend wird das problem der sozialen gerechtigkeit und der angemessenheit der vorstandsvergütung behandelt

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