

Management Reporting Taschner Andreas

Nudging in Management Accounting Koordination von Holdingstrukturen institutioneller Immobiliendirektinvestitionen Angewandtes Unternehmenscontrolling Der Steuerberater als Krisenmanager Nexus News Annual Report Management Reporting für Praktiker ALA Handbook of Organization and Membership Directory Management Reporting und Behavioral Accounting Oesterreichische Bibliographie INIS Atomindex Deutsche Stomatologie Management Reporting Management Accounting and Control Adolph Lehmann's allgemeiner Wohnungs-Anzeiger Index to Dental Literature Labour Migration in the Construction Industry in Latin America and the Caribbean Bibliographie der Wirtschaftswissenschaften Willing's Press Guide Jahrbuch der europäischen Integration Susanne Rauscher Sirid M. Körbel Reinhard Behrens Ines Scholz University of California, Los Angeles. Brain Research Institute Andreas Taschner American Library Association Andreas Taschner Andreas Taschner Michel Charifzadeh Edmundo Werna

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susanne rauscher and annika zielke provide an in depth analysis of the relevance of nudging as a potential solution approach for behavioral issues within the area of management accounting it challenges whether learnings from already successful applications of nudging especially in the social and political context can be transferred to the corporate environment of management accounting this study contributes to the increasing interest in behavioral economics in the corporate context its findings have the potential to impact both academic research and practitioners work

immobiliendirektinvestitionen sind aufgrund der eigenschaft unmittelbarer einflussnahme vermehrt in institutionellen immobilienportfolios vertreten die umsetzung der immobilendirektinvestitionen erfolgt meist über holding strukturen die eine vielzahl institutioneller anforderungen erfüllen können dies resultiert insbesondere aus der möglichkeit der haftungsabgrenzung der objekte voneinander den steuerlichen gestaltungsvorteilen und der großen flexibilität der gesellschaftserweiterung die konkrete investitionsform ist darüber hinaus das ergebnis verschiedener einflussfaktoren die beispielsweise landes investoren und leistungsbezogen begründet sein können anhand einer empirischen untersuchung wird belegt dass die bestehenden holding strukturen der institutionellen investoren in mehreren hinsichten noch nicht optimal sind die dissertation liefert neben der strukturierung der ineffizienzen auch aufschlüsse über deren ursachen der bestehende koordinationsbedarf wird drei wesentlichen bereichen den immobilendirektinvestitionen selbst den involvierten aktoren und der struktur zugeordnet zur förderung der strukturstabilität werden geeignete koordinationsinstrumente identifiziert und zu individualisierten koordinationsmechanismen zusammengefasst die anwendung des lösungskonzepts erfolgt modellhaft am beispiel eines internationalen immobilienfonds

den ausgangspunkt für das lehrbuch bilden entscheidungsorientierte controllingkonfigurationen da die erarbeitung und die bereitstellung entscheidungsrelevanter informationen für das treffen kurzfristig wirksamer entscheidungen die operativen kernaufgaben des controllings repräsentieren auf der basis kosten und finanzorientierter controllingausrichtungen stellen die ausführungen zur informationsversorgung zunächst auf die wichtigsten informationsquellen ab mit bezug auf die prozessebenen der operativen planung und der operativen kontrolle werden die zentralen gegenstandsbereiche und instrumente des operativen controllings vorgestellt den kern eines operativen controllings das verhaltenswirkungen entfalten will bilden die budgetierung das berichtswesen und die kurzfristigen produktionsprogramm und preissteuerungen deshalb wird ein schwerpunkt des lehrbuchs auf die gestaltung der operativen budgetierung und der budgetkontrolle gelegt planung kontrolle und steuerung als prozessebenen des operativen controllings sind mit ihrer unternehmensspezifischen konfiguration vor allem von der größe und der komplexität des unternehmens beeinflusst aus diesem grunde wird den spezifischen anforderungen an das controlling in divisionalen organisationen besonderes augenmerk geschenkt im bereich der berichtsgestaltung werden die verhaltensrelevanten bedeutungen operativ ausgerichteter kennzahlen und kennzahlensysteme in den fokus gerückt im rahmen der kurzfristig wirksamen produktprogramm und preissteuerungen stehen die zentralen entscheidungsmechanismen im mittelpunkt der exemplarischen betrachtungen

die durch die corona pandemie ausgelöste volkswirtschaftliche krise ist ein extremer belastungstest für alle wirtschaftsteilnehmer auch die steuerberatungsbranche und ihre mandantenunternehmen sehen sich großen herausforderungen gegenüber existenzsicherung in der krise risikofaktoren identifizieren neuausrichtung strategischer optionen und umgang mit dem digitalisierungsschub die corona krise hat

dabei zwar nicht die grundsätzlichen aufgaben neu gestellt aber die geschwindigkeit der veränderung enorm beschleunigt eine erfolgreiche bewältigung der anstehenden aufgaben erfordert in den kanzleien veränderungsbereite steuerberater die kaufmännisches faktenwissen mit neuen methoden verbinden und das klassische steuerberatergeschäft weiterentwickeln zudem wird nur eine zukunftsorientiert aufgestellte kanzlei ihren mandanten auch ein zukunftsweisender berater sein das buch bietet vor diesem hintergrund eine handreichung insbesondere zu folgenden themen krisenaktionsplan und mandantenbegleitung in der krise erschließung neuer geschäftsfelder durch betriebswirtschaftliche beratung kanzleiworflows digitalisieren und automatisieren innovationsfähigkeit entwickeln mitarbeiterfindung und aktives personalcontrolling erfolgreich umsetzen ausführliche praxisbeispiele checklisten und eine mustersammlung unterstützen bei der umsetzung im praxisalltag

dieser handliche ratgeber liefert neben einem kurzen praxisorientierten Überblick über das management reporting eine vertiefende darstellung von störungen und fehlerquellen im umgang mit berichts informationen aufbauend auf aspekten des behavioural accounting bzw der organisationspsychologie stellt das buch die praktischen auswirkungen und vor allem konkrete beispiele in den mittelpunkt es wird erläutert wie typische fehler störungen und missverständnisse im reportingprozess erkannt und vermieden werden können

das essential beschäftigt sich mit der frage in welcher form und in welchem ausmaß das interne berichtswesen beabsichtigte und unbeabsichtigte verhaltenswirkungen bei den beteiligten auslöst und umgekehrt selbst durch nicht intendiertes verhalten von beteiligten in seinen wirkungen beeinflusst wird der ansatz des behavioral accounting wird dabei auf die spezifische controllingaufgabe des internen berichtswesens angewendet andreas taschner erläutert wie berichte bei berücksichtigung ihrer direkten und indirekten wirkungen auf das verhalten einzelner betroffener zu einem wirkungsvollen instrument der unternehmenssteuerung werden

sowohl das erstellen als auch das lesen von berichten gilt als pflichtübung die wenig produktiv und selten spannend ist zu unrecht wie dieses buch zeigen will internes berichtswesen management reporting ist nichts weniger als ein zentrales element des informationsmanagements und damit ein wesentlicher erfolgsfaktor für jedes unternehmen das buch schließt eine lücke indem es das interne berichtswesen von seinem ruf als theoriefreies praktikerthema befreit und für alle behandelten themen fundierte aber auch für leser ohne vorkenntnisse verständliche theoriebezüge herstellt informationstheorie behavioural accounting internationales rewe etc alle inhalte werden in vier verschiedene und gekennzeichnete kategorien eingeteilt welche einen individuellen lesepfad durch das buch ermöglichen

management accounting has been the basic toolbox in business administration for decades today it is an integral part of all curricula in business education and no student can afford not to be familiar with its basic concepts and instruments at the same time business in

general and management accounting in particular is becoming more and more international english clearly has evolved as the lingua franca of international business academics students as well as practitioners exchange their views and ideas discuss concepts and communicate with each other in english this is certainly also true for management accounting and control management accounting is becoming more and more international management accounting and control is a new textbook in english covering concepts and instruments of management accounting at an introductory level primarily at the bachelor level but also suited for general management and mba courses due to a strong focus on practical relevance this textbook covers all topics that are relevant in management accounting in business organizations that are typically covered in german and central european bachelor courses on management accounting and control after a general introduction to the field of management accounting and control the book discusses cost management as an extension of cost accounting typical cost management instruments such as target costing life cycle costing and process based costing approaches are explained in detail differences between anglo american activity based costing abc and german process based costing are highlighted the book then turns to an extensive discussion of planning and budgeting tasks in management accounting with a strong focus on the practical application of the topic such as developing a budget in practice another chapter is dedicated to a comparison of traditional budgeting with modern alternative budgeting approaches a major part of the book is dedicated to the broad area of performance management the relevance of financial statement information for performance management purposes is discussed in detail in addition the most widely spread financial performance indicators are illustrated using real world examples the book also includes detailed content on value based management control concepts in a consecutive chapter performance measurement is linked with strategy while extensively discussing the balanced scorecard as a key tool in strategic performance management the remaining parts of the book deal with management reporting as one of the main operative tasks in management accounting practice the book closes with insight into new fields and developments that currently influence management accounting practices and research and promise to play an increasingly important role in the future

beginning with 1962 references are not limited to material in the english language

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