



# Balanced Scorecards in Banken (German Edition)

*Joachim Barth*

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Studienarbeit aus dem Jahr 2002 im Fachbereich BWL - Bank, Börse, Versicherung, Note: 2,0, Universität Hohenheim (Controlling), Veranstaltung: Seminar im Institut Controlling, Sprache: Deutsch, Abstract: Die schnellere Veränderung der Umweltbedingungen, eine wachsende Kundenmacht, die technologische Entwicklung sowie eine kapitalmarktbedingte Wertorientierung sind einige Faktoren, welche das unternehmerische Umfeld prägen. Traditionelle Zielsetzungen wie Profitabilität oder finanzielles Wachstum sind nicht mehr als alleinige Steuerungsgrößen relevant. Die Integration nicht-finanzieller Kennzahlen erscheint zunehmend notwendig. Ferner benötigen Unternehmen erfolgreiche Strategien, die bei erfolgreicher Umsetzung den Unternehmenswert wiederum steigern. Dies zeigt, wie wichtig es für Unternehmen ist, über geeignete Steuerungsinstrumente zu verfügen, um diesen Anforderungen gerecht zu werden

Ziel dieser Arbeit ist es, neben der Darstellung der Kennzahlensysteme in Banken und der Kennzeichnung der Balanced Scorecard, den Beitrag der Balanced Scorecard zur wertorientierten Unternehmensführung aufzuzeigen und eine Fokus auf die speziellen Gestaltungsfelder der Balanced Scorecard im Bankenbereich zu legen.

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