



Controlling für Ingenieure (essentials) (German Edition)

Ekbert Hering

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Controlling stellt ein ziel-, nutzen- und engpassorientiertes Führungskonzept dar, mit dem Unternehmen kurz-, mittel- und langfristig erfolgreich geführt werden können. Die Ziele werden in Planungen festgehalten, die messbare Soll-Werte enthalten. Werden die tatsächlichen Ist-Werte gemessen, so kann man die Abweichungen von den Planwerten feststellen. Diese Abweichungen lösen eine Steuerung durch Anpassungsmaßnahmen zur Zielerreichung oder Korrektur der Zielgrößen aus. Es wird zwischen strategischem und operativem Controlling unterschieden. Das strategische Controlling dient zur Existenzsicherung, indem es die langfristigen Ziele anhand der Erkenntnisse über zukünftige Marktchancen und -risiken unter Berücksichtigung der eigenen Möglichkeiten und Stärken festlegt. Aufgabe des operativen Controllings ist die Sicherung der Lebensfähigkeit des Unternehmens (Liquidität), einer angemessenen Verzinsung des eingesetzten Kapitals (Rentabilität) sowie ein optimales Kosten- und Leistungsverhältnis (Wirtschaftlichkeit). Strategisches und operatives Controlling werden für alle Funktionen des Unternehmens erläutert.

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