



Balanced Scorecard in der aktuellen Unternehmenspraxis (German Edition)

M. Westphal

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Balanced Scorecard löst sich im Berichtswesen von der reinen Darstellung finanzorientierter Kennzahlen und betrachtet auch Ursachen, Wirkungen, Maßnahmen und andere Indikatoren. Das Instrument der Balanced Scorecard wird nicht mehr als "supplemental gimmick" betrachtet, sondern gewinnt zunehmend auch an Bedeutung in der Nutzung zur Steuerung von Teilbereichen eines Unternehmens. Aktuelle praktische Anwendungen zeigen die Überlegenheit dieses ganzheitlichen und zukunftsorientierten Instruments gegenüber den klassischen vergangenheitsorientierten Kennzahlensystemen.

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