



Investitionscontrolling. Planung und Kontrolle von Investitionen (German Edition)

Johannes Gutnik

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Studienarbeit aus dem Jahr 2011 im Fachbereich BWL - Controlling, Note: 1,3, Hochschule für Angewandte Wissenschaften Neu-Ulm; früher Fachhochschule Neu-Ulm, Sprache: Deutsch, Abstract: Investitionen sind bedeutende Entscheidungen eines Unternehmens, die sowohl Erfolgspotentiale als auch Risiken bergen. Sie sind durch eine hohe und langfristige Kapitalbindung gekennzeichnet und haben meist Auswirkungen auf andere Bereiche des Unternehmens. Deshalb sind Investitionen eine der wichtigsten Entscheidungen, die die Unternehmensleitung fällen muss. Es ist aus einer Fülle von Methoden der Entscheidungshilfe zu wählen, um daraus die richtigen Schlüsse zu ziehen.

Das Ziel der vorliegenden Abfassung ist es, einige Aufgaben und Methoden des Investitionscontrollings über den gesamten Investitionslebenszyklus darzustellen. Damit soll aufgezeigt werden wie es möglich ist Investitionsrisiken zu minimieren. Aus den Hauptaufgaben des Investitionscontrollings werden dabei die Planung und Kontrolle von Investitionen näher erläutert.

Dabei widmet sich Kapitel eins den Grundlagen von Investitionen und den zentralen Aufgaben des Investitionscontrollings. Das zweite Kapitel behandelt konventionelle Methoden der Investitionsrechnung, die eine monetäre Beurteilung von Investitionen möglich machen. In Kapitel drei werden einige Kontrollverfahren des Investitionscontrollings umfassend beschrieben. Abschließend werden Ergebnisse einer Benchmarking-Studie vorgestellt, die das Investitionscontrolling in deutschen Großunternehmen untersucht hat.

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