



Anforderungen an die Implementierung eines Risikocontrollings (German Edition)

Falk Horn

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Studienarbeit aus dem Jahr 2009 im Fachbereich BWL - Controlling, Note: 1,3, Fachhochschule Lausitz in Senftenberg, Veranstaltung: Controlling II, Sprache: Deutsch, Abstract: Das Risikomanagement findet spätestens seit der Verabschiedung des Gesetzes zur Kontrolle und Transparenz im Unternehmen (KonTraG) größte Beachtung, denn die durch fortschreitende Globalisierung und den raschen Technologiewandel verschärften Wettbewerbsbedingungen sowie die aufsehenerregenden Firmenzusammenbrüche der letzten Jahre veranlassten den Gesetzgeber dazu, Maßnahmen zur Verbesserung der Unternehmensüberwachung zu treffen. Es ist – nicht nur für große Unternehmen – unerlässlich, ein Risikomanagement im Allgemeinen und ein Risikocontrolling im Besonderen zu betreiben, damit der Fortbestand eines Unternehmens gesichert wird. Denn neben den dynamischen Entwicklungen bei Produkten und der Volatilität von Preisen bei den Produktionsfaktoren, gibt es auch einen zunehmenden Wettbewerb auf den Kapitalmärkten. Welchen Stellenwert das Risikocontrolling – als wesentlicher Bestandteil eines Risikomanagementsystems – bei der Bewertung von Risiken einnimmt und wie es in die unternehmerischen Prozesse eingebunden werden kann, soll in dieser Arbeit näher betrachtet werden.

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