Engelhardt | Wagenseil (Hrsg.)

Der mittelständische Konzern

Organisation - Recht - Steuern - Rechnungslegung



<u>Mittelst Ndische Konzern Organisation Steuern</u> <u>Rechnungslegung</u>

Friedrich Hoffmann

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Der mittelständische Konzern Clemens Engelhardt, Andreas Wagenseil, 2015-09-11 Konzernhandbuch Friedrich Hoffmann, 2013-03-13 Die Betriebswirtschaftslehre hat sich im Laufe der Jahre zu einer Fiihrungslehre ent wickelt Diese Fiihrungslehre befaßt sieh mit der Fiihrung von Einzeluntemehmungen Wirtschaftspolitische Entwicklungen in Ost und Westeuropa sowie Globalisierungsbe strebungen fUhren aber unverkennbar zu mehr Untemehmenszusammenschliissen Unter nehmenszusammenschliisse rechtlich selbstandiger Einheiten Konzeme bilden eigene Organisationsformen mit unterschiedlichen betriebswirtschaftlichen Gestaltungsmoglich keiten Sie stellen an die Fiihrung nicht nur großenbedingte sondem vor allem inhaltlich andere und neue Anforderungen Die Fiihrung rechtlich selbstiindiger Einheiten bedingt insbesondere in strategischer Hinsicht eine Arbeitsteilung zwischen Fiihrung der Oberge sellschaft und Fiihrung der Tochtergesellschaften Die strategische Fiihrung der Oberge sellschaft befaßt sich mit der grundsatzlichen Frage wie ein Konzemmehrwert erzielt werden kann Der Zusammenschluß der Teile Einzeluntemehmen muß ein Mehr ergeben als ihre Summe Darin liegt die okonomische Rechtfertigung der Konzembildung Die strategische Fiihrung der Tochtergesellschaften muB an deren Geschiiftstatigkeit Geschaftsfeld orientiert sein Sie ist deshalb in erster Linie reine Wettbewerbsstrategie Die grundsatzlich anders gerichtete strategische Orientierung der Fiihrung von Mutter und Tochtergesellschaften bedingt neue Fiihrungskonzeptionen Diese Fiihrungskonzeptionen erzwingen das Zusammenwirken rechtlich selbstandiger und de facto autonomer unter nehmerisch gefUhrter Wirtschaftseinheiten unter einheitlicher untemehmerischer Fiih rung durch die Konzemobergesellschaft und damit eine KonzemfUhrungslehre

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