



Humankapital in gelebter Corporate Governance (German Edition)

Rosemarie Pronold

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Masterarbeit aus dem Jahr 2008 im Fachbereich BWL - Personal und Organisation, Note: 2, Donau-Universität Krems - Universität für Weiterbildung, Veranstaltung: Master of Science Strategie, Technologie und ganzheitliches Management, 60 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Die vorliegende Literaturarbeit beschreibt und diskutiert Formen der Corporate Governance als Instrument guter und transparenter Unternehmensführung. Dabei wird auf nationale und internationale Modelle sowie deren Auswirkungen auf Unternehmen und Stakeholder eingegangen. Den Schwerpunkt bildet hierbei der Deutsche Corporate Governance Kodex, welcher ausführlich beschrieben und diskutiert wird. Stakeholder haben längst den Wert von Humankapital in Unternehmen erkannt. Sie können diesen jedoch für Investitionsentscheidungen nicht einschätzen oder gar quantifizieren, weil die externe Rechnungslegung den Ausweis von Humankapital nicht oder nicht umfänglich gestattet bzw. es an geeigneten Messsystemen scheitert.

Als weiteren Schwerpunkt der Arbeit wird Humankapital als wertschöpfender Produktionsfaktor herausgestellt und seine Beziehung zu Mensch, Unternehmen und Gesellschaft erarbeitet. Dabei werden ausgewählte Messsysteme dargelegt, voneinander abgegrenzt und beurteilt. Das Augenmerk der Analyse liegt auf der Balanced Scorecard und der Wissensbilanz, welche eingehend beschrieben und beurteilt werden.

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