



# Kennzahlenbasierte Führung in Dienstleistungsunternehmen (German Edition)

*Jens Kühhirt*

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Die Aussage "If You Can't Measure It, You Can't Manage It" macht die Relevanz von messbaren Kennzahlen deutlich. Durch die Natur der Dienstleistung (Intangibilität, Uno actu-Prinzip) ist es, im Vergleich zu produzierenden Industrieunternehmen, schwieriger quantifizierbare Kennzahlen zu entwickeln. Dieses Buch gibt Hilfestellungen bei der Ermittlung von geeigneten Kennzahlen, die über die Integration in die Balanced Scorecard, zur Steuerung von dezentral organisierten Dienstleistungsunternehmen geeignet sind. Im ersten Teil des Buches wird kurz auf das theoretische Hintergrundwissen zu den Themen Kennzahlen und Kennzahlensysteme, Steuerung, Dezentralisierung und Balanced Scorecard eingegangen. Der zweite Teil geht auf spezielle Kennzahlen für den Dienstleistungsbereich ein. Hier werden Kennzahlen hergeleitet und ihre Aussagefähigkeit, mögliche Fehlinterpretationen und Quellen dargestellt.

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