



Instrumente des Risikocontrollings zur Bewertung von Risiken (German Edition)

Dominik Damaschke

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Studienarbeit aus dem Jahr 2005 im Fachbereich BWL - Controlling, Note: 1.7, Technische Universität Dortmund (WISO), Veranstaltung: Controlling, 25 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Aufgrund spektakulärer Unternehmenskrisen, die der Gesetzgeber auf fehlendes Risikobewusstsein und unzureichende Kontroll- und Informationsmechanismen zurückführt, trat am 01.05.1998 das KonTraG in Kraft. Hiermit wurde Aktiengesellschaften erstmals die Verpflichtung auferlegt, ein geeignetes Risikomanagement einzurichten. Der Prozess des Risikomanagements ist in vier Phasen unterteilt. Die Risikoidentifikation, -bewertung, -steuerung und -überwachung.
Im Mittelpunkt dieser Arbeit steht die Bewertung von Risiken zum Zweck der Quantifizierung selbiger. Dies ist notwendig, da nur mit solchen Risiken in den Phasen der Risikosteuerung und Risikoüberwachung weitergearbeitet werden kann. In der Praxis wird man häufig mit dem Problem konfrontiert, dass sich Risiken, vor allem strategische, nicht in Geldeinheiten ausdrücken lassen und sich somit nur qualitativ bewerten lassen. Die Bewertung beider Risikotypen steht im Zentrum dieser Arbeit. Dazu sollen die hierfür anwendbaren Instrumente des Risikocontrollings untersucht, klassifiziert und beurteilt werden.

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