

Jenaer Rundschau 26 Jg 1981 Heft 4

Einzelheft

Wolfgang Abendroth Wissenschaftlicher Politiker Prozesse der Macht Das Buch in Praxis und Wissenschaft Fortschritte im Rechnungswesen Sanierungsstrategien Sozialpolitik Bibliographie der Photographie Histochemistry Systematics, Evolution, and Biogeography of Compositae Guidelines for Surveillance, Prevention and Control of Taeniasis/cysticercosis Effective Personnel Management Journal of Internal Medicine Bibliography and Index of Geology Genetic Maps Memoir The Journal of Cell Biology California. Court of Appeal (1st Appellate District). Records and Briefs Proceedings of the National Academy of Sciences of the United States of America Centralblatt für Bakteriologie, Parasitenkunde und Infektionskrankheiten Radio Engineering & Electronic Physics Friedrich-Martin Balzer Karl Sandner Peter Vodosek Otto A. Altenburger Christian Grape Johannes Frerich Frank Heidtmann Anthony Guy Everson Pearse Vicki Ann Funk M. Gemmell Randall S. Schuler Geological Society of China California (State). National Academy of Sciences (U.S.).

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wolf gang abendroth 2 5 1906 15 9 1985 hat für rund sechs jahrzehnte in intensiver weise am politischen leben in deutschland teilgenommen von mitte der zwanziger jahre bis zu seinem tod war sein engagement sowohl kritisch reflektierender als auch praktisch organisatorischer art in den vier nachkriegsjahrzehnten stand er als ein in die politischen und sozialen auseinandersetzungen eingreifender wissenschaftler der am marxismus als methode historischer und gesellschaftswissenschaftlicher analyse festhielt die meiste zeit im lichte der öffentlichkeit in der bundesrepublik deutschland stieß er bei seinen politischen gegnern auf leidenschaftliche ablehnung und kritik während er bei seinen unter schiedlichen adressatenkreisen in der linken nachhaltiges interesse und anhaltende wirkung fand nach seinem tod und nach dem zusammenbruch der staatssozialistischen systeme in der sowjet union sowie in den ost und mitteleuropäischen ländern wurde es indes merklich still um abendroths leben und werk vereinzelt gibt es gar versuche die bilanz seines lebenswerkes der konkursmasse dieses zusammenbruchs zuzuschlagen

die betriebswirtschaftslehre ist eine anwendungsorientierte wissenschaft in ihrem zentrum hat daher eine theorie der durchsetzung d h eine theorie der macht zu stehen dies mag trivial und alltagspraktisch erscheinen dennoch zeichnet sich das theoriegebäude der betriebswirtschaftslehre bisher durch eine konsequente vernachlässigung machttheoretischer fragestellungen aus von dieser situation ausgehend werden die entstehung die stabilisierung und die veränderung der macht in unternehmen untersucht im mittelpunkt steht ein verhandlungsmodell der macht in einem dynamischen ansatz wird die entstehung der macht vorerst an hand dyadischer machtrelationen gezeigt und anschließend auf netzwerke und koalitionen erweitert auf der grundlage eines subjektiven forschungsprogramms geht mit der aufgabe gesetzesmäßiger ursache wirkung beziehung macht nicht mehr von einem ressourcenkontrollierenden machthaber aus sondern entsteht aus der akzeptanz des späteren machtunterworfenen unternehmen stellen aber keine dyaden sondern strukturierte

handlungsfelder dar in unternehmen geht macht daher in steuerung über vor allem vier dominante steuerungsstrategien sind dabei festzustellen die technologische die bürokratische die psychologische und die kulturelle steuerung

im jahre 1991 wurde in der schweiz das aus dem jahre 1936 stammende aktien recht umfassend revidiert und dabei auch das für aktiengesellschaften geltende rechnungslegungs und revisionsrecht grundlegend erneuert der anschluß an das eu recht oder an die angloamerikanische praxis wurde aber damals bei wei tem noch nicht gefunden zudem hatte das gesetzgebungsverfahren über 20 jahre also viel zu lange gedauert es war durch die entwicklung und von einigen geg nern von Änderungen mit erfolg immer wieder verzögert worden die revision von 1991 spiegelte eigentlich den stand vom anfang der 80er jahre wider dies ist für das verständnis wichtig daß sich bereits heute wieder eine revision aufdrängt das eidgenössische justiz und polizeidepartement setzte ende 1995 eine exper tenkommission der auch der autor dieser zeilen angehörte für die ausarbeitung neuer gesetzlicher vorschriften über die rechnungslegung und die abschlußprü fung ein diese neuen vorschriften sollten im niveau jenem der 4 und 7 eu richtlinie entsprechen und auch den weiteren internationalen entwicklungen rechnung tragen sodann sind diese vorschriften welche art 957 964 or und teilweise art 662 677 or ersetzen sollen unabhängig von der rechtsform i die gesetzesreform soll echte fortschritte in der rechnungslegung bringen ein so reformiertes unternehmensrecht wird wesentlich zu einer zielkonformen unter nehmenssteuerung beitragen

christian grape untersucht wie sich in schwere krisen geratene unternehmen sanieren lassen und entwickelt mit hilfe empirisch qualitativer methoden ein modell das erfolgreiche sanierungsstrategien in abhängigkeit vom vorliegenden krisentyp erklärt er zeigt erstmalig die dynamik der unternehmenskrise auf bietet eine orientierung über den ablauf verschiedener typen von unternehmenskrisen und präsentiert einen systematischen Überblick über den state of the art der forschung zur unternehmenskrise und unternehmenssanierung

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