



Nachkalkulation im Schlüsselfertigbau (German Edition)

Michael Engl

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Diplomarbeit aus dem Jahr 2003 im Fachbereich Ingenieurwissenschaften - Bauingenieurwesen, Note: 1,3, Technische Universität München (Lehrstuhl für Tunnelbau und Baubetriebslehre), 53 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Die deutsche Bauwirtschaft befindet sich in einer tiefen Krise. Die Zahl der Insolvenzen stagniert auf einem Rekordniveau. Die Ursachen sind vielfältig und reichen von Wettbewerbsnachteilen durch die Öffnung des deutschen Baumarktes für ausländische Billiganbieter bis hin zu Managementfehlern, die laut Presseberichte z.B. für die Pleite der Philipp Holzmann AG verantwortlich sind. Darüber hinaus erhöht sich auf die Unternehmensführung der institutionelle Druck der Banken (Basel II) und Gesetzgebung (KonTraG).

Ziel ist eine verstärkte Kontrolle und Transparenz der wirtschaftlichen Aktivitäten und die Installation eines Frühwarnsystems zu Vermeidung negativer Unternehmensentwicklungen. Dies setzt die Entwicklung entsprechender Kontroll- und Steuerungsinstrumente voraus.

Ziel der Arbeit war deshalb die Untersuchung zur Nachkalkulation im SF-Bau und die Entwicklung eines Konzeptes zur effektiven fertigungsbegleitenden Kostenkontrolle und -steuerung, das die größtmögliche Kostensicherheit durch die Transparenz, durchgängige Vergleichbarkeit und Aktualität der Kosten zu jedem Zeitpunkt gewährleistet.

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