



Controlling des Third Party Logistic Providers in der Supply Chain (German Edition)

Stephan Rühl

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Studienarbeit aus dem Jahr 2009 im Fachbereich BWL - Controlling, Note: 1,7, Verwaltungs- und
Wirtschafts-Akademie Göttingen, Sprache: Deutsch, Abstract: 1 Einleitung

In dieser Arbeit sollen Möglichkeiten des Controllings von Third Party Logistic Anbietern innerhalb der Supply Chain aufgezeigt werden. Ausgelagerte Logistik nimmt an Bedeutung stetig zu. Nach einer Studie von A. K. Kearney waren schon im Jahre 1995 bei 45% der deutschen Unternehmen Teile der Logistik ausgelagert und 94% der Unternehmen planten weiteres Outsourcing . Für die meisten Branchen wird weiterhin mit einem Ansteigen des Fremdleistungsanteils in der Logistik gerechnet . Die Zukunftsprognosen reichen mittelfristig sogar bis zu einer völligen Fremdvergabe . Dies scheint vorrangig darin begründet zu sein, dass die logistischen Funktionen des Unternehmens häufig nicht als Kernkompetenz verstanden werden und sich daher für Outsourcingprojekte eignen . Die ausgelagerten Funktionen werden von den Kunden häufig weiterhin dem Unternehmen zugerechnet. Aus diesem Grund, und da der be-auftragte Dienstleister als Teil der Supply Chain zum Unternehmenserfolg beiträgt oder diesen zumindest beeinflusst, ist es notwendig Dienstleistungscontrolling in das Unternehmenscontrolling einzubeziehen.

Die Arbeit beginnt mit der Erläuterung der Kernbegriffe und geht dann zu den In-strumenten des Dienstleistercontrollings über. Es werden zuerst die Begriffe Logis-tikcontrolling, Third Party Logistikprovider, Outsourcing und Supply Chain Mana-gement erarbeitet.

Danach wird die Durchführung des Logistikcontrollings nach Hahn erläutert und verschiedene vorher ausgewählte Instrumente des Logistikcontrollings von outgesourcten Teilbereichen erörtert. Es sind die Bestimmung der Logistikkosten und Logistikleisten zum Zweck der Kosten-Leistungsrechnung, das Controlling mittels Dienstleister Balanced Scorecard sowie das Controlling durch Budgetierung.

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