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Identification of three key topics and research gaps in the literature on VBM in Mittelstand -- Framework for the evaluation of the role of VBM in Mittelstand -- Use of management tools in strategic decision-making -- Specific objectives and nuances in the overall target course -- Understanding of and attitudes towards VBM.

Sommario/riassunto

In this book Carola Normann-Tschampel develops an enhanced understanding of the relevance of Value-Based Management (VBM) to management practice in Mittelstand. A theory-practice gap is identified based on a unique overview of the field of research. The empirical investigation focuses on three specifically identified areas of management (strategic decision-making, objectives, attitudes) and uses a specific research approach. The insights gained from taking an interpretive stance towards owner-managers' practical experience provide a valuable basis to further address the overall research gap. Contents Identification of three key topics and research gaps in the literature on VBM in Mittelstand Framework for the evaluation of the role of VBM in Mittelstand Use of management tools in strategic decision-making Specific objectives and nuances in the overall target course Understanding of and attitudes towards VBM Target Groups Scholars and students of business administration, strategic management, and managerial accounting, who are interested in Mittelstand Specialists and executive staff in the field of management control, strategy, and managerial accounting, especially from Mittelstand About the Author Dr. Carola Normann-Tschampel has academic and practical experience with a focus on managerial accounting and Mittelstand. She currently holds a position as managerial accountant in an internationally active Mittelstand company and works as a visiting lecturer.