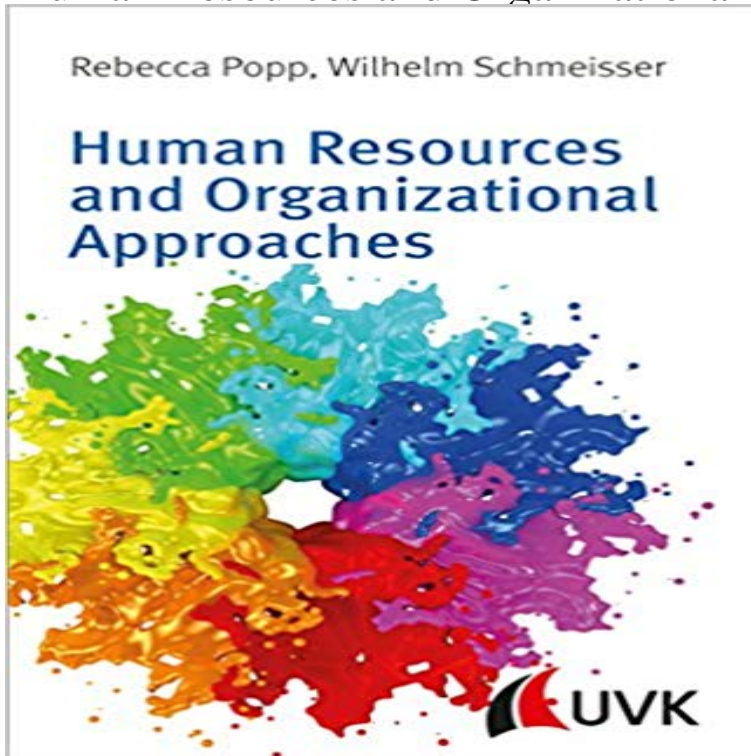


Human Resources and Organizational Approaches



The authors present the basics of four schools of thought regarding a personnel management-related standpoint with their axioms, assumptions and logic. Closest to the practical, normative business management comes the finance-oriented personnel management one only needs to think of remuneration management, personnel controlling, the Berlin Human Capital Assessment or occupational pension schemes. Therefore, they take the example of the annual financial statement of an international enterprise and deduct and calculate the Berlin Balanced Scorecard Approach from it. Personnel management can only be successful, if the structural and process-related organization of the company permits achieving company goals. Therefore, the description of four basic organizational theories complements the deliberations on human resource management.

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