

# De kern van de administratieve organisatie

## Deel 1 Theoretische grondslagen

### Hoofdstuk 1 organisatie en besturing

#### 1.1 Organisatie

Organisatie is een samenwerkingsverband van mensen (dus min. 2 personen) die met behulp van de inzet van middelen (input) een bepaalde prestatie leveren (output) om daarmee een doelstelling te bereiken.

Organisatie wil haar doelstellingen bereiken door output te leveren.

Verschillende input van een organisatie:

##### 1. Geld

Kapitaal is onmisbaar binnen een organisatie. Er wordt onderscheid gemaakt tussen eigen en vreemd vermogen.

*Agency theorie* – er zijn twee partijen, principaal (eigenaar) en de agent (leiding). Eigenaar kan benadeeld worden doordat de leiding andere belangen heeft dan hij en ook omdat de leiding over alle informatie beschikt. Er ontstaan twee problemen:

1. Hidden information – weet niet of de agent de waarheid vertelt.

2. Hidden action – weet niet zeker of agent goede dingen doet.

Dit wordt ook wel informatieassymetrie genoemd.

##### 2. Goederen

Verschilt per organisatie of er veel of weinig goederen nodig zijn om de output te leveren.

##### 3. Mensen

Zonder hen en arbeid is er geen organisatie.

Bedrijf met weinig medewerkers – kapitaalintensief

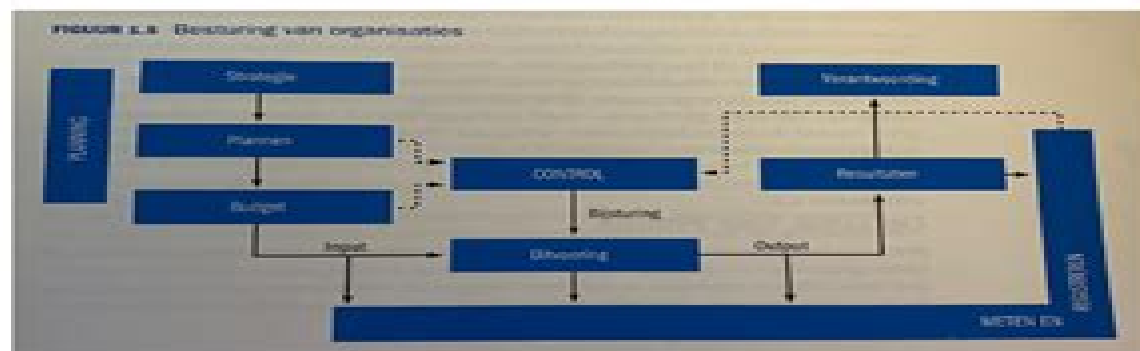
Bedrijf met veel medewerkers – arbeidsintensief

##### 4. Informatie

De juiste informatie is nodig om werk uit te kunnen voeren.

#### 1.2 Besturing van de organisatie

Input -> Organisatie -> Output -> Doelstellingen



# Vraagstukken Over Accountancy Deel 1 Administratieve Organisatie

**Louis Hugo Belle**



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