

**Bernhard Eidkum / Christian Stangl-Brachnik**

## **Wirkungsorientierung in der österreichischen Bundesverwaltung**

**Motive der Haushaltsrechtsreform und deren Wirkungen  
auf die Verwaltung aus Sicht der WirkungscontrollerInnen**

# Wirkungsorientierung Österreichischen Bundesverwaltung Haushaltsrechtsreform Wirkungscontrollerinnen

**Bernhard Eidkum, Christian Stangl-  
Brachnik**

A red circular graphic element, resembling a stylized arrow or a partial circle, is positioned to the right of the authors' names.

## **Wirkungsorientierung Sterreichischen Bundesverwaltung Haushaltsrechtsreform Wirkungscontrollerinnen:**

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Fachbuch aus dem Jahr 2014 im Fachbereich BWL Controlling Note 1,0 FH Campus Wien Sprache Deutsch Anmerkungen  
Bitte folgende Autoren am Cover des Buchs anführen Bernhard Eidkum Christian Stangl Brachnik Abstract Mit dem Inkrafttreten der Haushaltsrechtsreform 2013 wurde die österreichische Bundesverwaltung auf die Wirkungsorientierung nach den Prinzipien des New Public Managements umgestellt In dieser Studie werden die massgeblichen Hintergründe zur Entstehung der Reform sowie der ersten Auswirkungen auf die Verwaltung aus der Sicht der WirkungscontrollerInnen dargelegt Dabei zeigt sich dass die politischen Rahmenbedingungen zu Systembrüchen im Konzept der Haushaltsrechtsreform führten und dass insbesondere nicht auf die Bedürfnisse der Fachressorts eingegangen wurde In Bezug auf die IT Landschaft wurde ein integrativer Ansatz verabsäumt Transparenz in der Verwaltung konnte gesteigert werden und es war eine verstärkte Auseinandersetzung der Verwaltung mit Strategie zu beobachten Insgesamt steht zum Beobachtungszeitpunkt der Umstellungsaufwand noch stark im Vordergrund Erhoffte Effizienzgewinne liessen sich nicht nachweisen Abschliessend geht die Arbeit auf das Weiterentwicklungspotenzial der Reform ein und gibt einen Ausblick auf das Potenzial der Wirkungsorientierung in Verbindung mit einer politischen Wertediskussion

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