

The Use of Key Figures and its Impact on Activity (Schriften Zur Unternehmensplanung)



The objective of the research is to analyze the use of key figures as management tools; in particular how they are used and the impact of their use on activity. The focus is on the analysis of the micro-processes and dynamics of the use of key figures. To overcome the shortcomings of the cognitive-rational paradigm in management research, this book presents an alternative approach based on Cassirers philosophy and Vygotskis theory of object-oriented and mediated action. The research proposes a new theory of the use of management tools, in particular key figures, which recognizes their interpretative, subjective and situative dimension. In the light of this theory an action research was carried out in a French hospital. The results show that the use of key figures is vital for understanding organizational dynamics such as the articulation between individuals and collective activity and the balance between stability and change.

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