



## The EVA model as a tool for performance measurement

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By Ronny Gey

GRIN Verlag Sep 2007, 2007. Taschenbuch. Book Condition: Neu. 210x148x3 mm. This item is printed on demand - Print on Demand Neuware - Seminar paper from the year 2004 in the subject Business economics - Controlling, grade: 1,7 (A-), Technical University of Chemnitz (Corporate Accounting and Controlling), course: SBWL - Controlling, language: English, abstract: Since the beginning of the nineties the keyword shareholder value was gaining an immense influence among corporate governance and the published literature on this topic. The traditional measurement of the operational performance based on accounting numbers was under criticism. Earnings basically were not a reliable indicator. Thus shareholder value and the shareholder value approach broke new ground away from the Accounting Model towards a more dependable one, the Economic Model. Ever since a lot of approaches for the shareholder value have been arisen. The notablest ones were illustrated by Rappaport, Copeland et al. and Boston Consulting Group. Another well known method is the approach brought out by the consulting firm Stern Stewart & Co. Their EVA-model was first mentioned in the book The Quest for Value[. Based on the business ratio Economic-Value-Added there was built up a capacious model focusing on three fields of application -...



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