

Abstract

Information Overload

als Herausforderung für das operative und strategische Controlling

Information overload is a problem that many people have to face, especially in a company. Limited information processing capacity of people often causes low quality or rather irrational decisions that finally lead to low operating results. Within the function of supplying information it is the task of controlling to process the amount of information as well as the quality of information for the management and to provide them in an adequate way. For this purpose, a consolidated knowledge about decision behaviour of addressees of information is a precondition. Furthermore, possibilities, room for improvement and the procedure of using up information should be familiar. The aim of high-quality decisions always has to be kept in the back of one's mind.

With the aid of this diploma thesis a general sensitisation of the problem with overload of information should be achieved. Besides, it pictures the situation between controller and manager. Subsequently, recommended procedures for controlling, general as well as separated for the operational and strategic area are deduced to reduce an overload of information in the company.

The first part of the thesis focuses on theoretical basics of information overload, manager und controlling. For this purpose, it is necessary to define the most important terms in connection with those issues like information demand, using up information and the quality of information. Afterwards, reasons and consequences of information overload are depicted. The second part generally deals with the principal agent problem in the company and reconsiders decision and information processing of people. For this purpose, the Prospect theory and heuristics are considered.

The main part of the diploma thesis is the combination of information overload and controlling. To this, recommended procedures are deduced from theoretical basics and significant findings of the theory are applied onto information processing schemes.

Finally, it turns out that there are various options to tackle the problem of information overload in the company.