

Ziele Und Funktionen Von Konzernverrechnungspreisen Im Beteiligungscontrolling - Anne Stelzer

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Verrechnungspreise sind ein in der betriebswirtschaftlichen Wissenschaft seit langem diskutiertes Thema. Erste Veröffentlichungen zur Thematik der Verrechnungspreise gehen auf Eugen Schmalenbach zurück, welcher im Jahr 1903 zum Thema 'Verrechnungspreise in großen industriellen Betrieben' habilitierte (Vgl. Osterloh M./Frost, J. 1999, S. 34). Dennoch haben Verrechnungspreise nicht an Relevanz für die Gegenwart verloren, beispielsweise wird ihre Bedeutung für international agierende Konzerne in der wissenschaftlichen Literatur diskutiert (Vgl. Weber J./Stoffels M./Kleindienst I. 2004). Im Rahmen des Beteiligungscontrollings komplexer Unternehmenszusammenschlüsse übernehmen (Konzern-)Verrechnungspreise, neben der Erfolgsermittlungs- und Erfolgsverteilungsfunktion, weitere wichtige Ziele und Funktionen. Ziel dieser Hausarbeit ist eine ausführliche Betrachtung dieser Ziele und Funktionen sowie eine kurze Darstellung der sich ergebenden Zielkonflikte.[...] Author: Stelzer, Anne Publisher: GRIN Verlag Illustration: N Language: GER Title: Ziele und Funktionen von Konzernverrechnungspreisen im Beteiligungscontrolling Pages: 00019 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640270651 Category: Business & Economics : Management - General

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