

Erlös-controlling Im Überblick - Lars Schmidt

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Heutzutage besteht eine regelrechte Notwendigkeit für eine Kosten- und Erlösrechnung im Unternehmen, diese muss transparent sein, schenkt man Basel II und KonTraG Aufmerksamkeit. Für die Planung und Steuerung der innerbetrieblichen Leistungserstellung ist die Kosten- und Erlösrechnung maßgeblich. Die Erlösrechnung dient der Erfassung der Umsätze eines Unternehmens. Sie ist '...das Pendant zur Kostenrechnung.' Die Kostenrechnung steht bereits seit den Anfängen der Betriebswirtschaftslehre im Mittelpunkt der Betrachtung des internen Rechnungswesens, während die Erlösrechnung mehr oder minder im Schatten der Kostenrechnung zugegen ist. Der Erlösrechnung wird in der Literatur meist eine weniger ausführliche und tiefgreifende Darstellung und Erwähnung zuteil, obwohl Kosten- und Erlösrechnung gleichsam entscheidend für die Ergebnisrechnung sind. Als oberstes Ziel dieser Arbeit versteht sich das Aufzeigen der Elemente und Bedeutsamkeit der Erlösrechnung in Hinblick auf die Einordnung in der Kosten- und Erlösrechnung. Eine kritische Auseinandersetzung mit der Thematik lässt der vorgegebene Umfang nicht zu, deshalb stellt diese Arbeit auf die herrschende Meinung in der Literatur ab.[...] Author: Schmidt, Lars Publisher: GRIN Verlag Illustration: N Language: GER Title: Erlös-Controlling im Überblick Pages: 00022 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640275267 Category: Business & Economics : Management - General

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