

Methoden Der Statischen Investitionsrechnung Im ?berblick - Tanja Kisters

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Investition stellt die Kapitalanlage in einem Unternehmen dar. Sie dient der Erhaltung, Erweiterung und auch oft der Verbesserung der Produktionsfaktoren. Damit diese Investitionen sich aber auch für ein Unternehmen lohnen, müssen im Vorfeld die unterschiedlichsten Aspekte berücksichtigt werden. Das Ziel dieser Arbeit liegt darin, die verschiedenen Möglichkeiten der Investitionsrechnung herauszuarbeiten und die damit verbundenen Probleme zu erläutern. Hierbei soll jedoch nur auf die statische Investitionsrechnung eingegangen werden. Während das erste Kapitel den Begriff der Investition erläutert, wird im zweiten auf die unterschiedlichen Verfahren der Investitionsrechnung eingegangen. Danach wird im folgenden Kapitel die statische Investitionsrechnung mit ihren verschiedenen Rechenarten ausführlich und mit Rechenbeispielen zur Verdeutlichung erläutert, bevor die entstehenden Probleme dieser Rechenart aufgezeigt werden. Das sechste und letzte Kapitel dient der Zusammenfassung der wesentlichen Punkte, verbunden mit einem Fazit.

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