

Die Bedeutung Der Prozesskostenrechnung In Logistischen Dienstleistungsunternehmen - Arne Friedländer

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Der Hauptgrund für die Entwicklung der Prozesskostenrechnung waren die Schwachpunkte der traditionellen Kosten- und Leistungsrechnung. Da sich die Planungsansätze weitgehend an den Daten der Vergangenheit orientierten, ohne dass eine Überprüfung der Wirtschaftlichkeit vorgenommen wurde, bot die Planung der Kosten für die indirekten Leistungsbereiche keine Basis für eine effiziente Kontrolle und Steuerung der Gemeinkosten. In der traditionellen Kosten- und Leistungsrechnung kommt es häufiger zu Fehlentscheidungen durch das Management, da die Gemeinkosten den Produkten oder Dienstleistungen nicht verursachungsgerecht zugeordnet werden können. Es ist in vielen Unternehmen weitgehend unbekannt, welche Aktivitäten im Einzelnen stattfinden, da häufig keine genauen Arbeitspläne existieren. Die Kosten der indirekten Leistungsbereiche werden in der Zuschlagskalkulation mit Hilfe von Zuschlagssätzen auf das Fertigungsmaterial, auf die Fertigungslöhne und auf die Herstellkosten den Produkten oder Dienstleistungen zugerechnet. Mit Hilfe der Prozesskostenrechnung können die Unternehmen die Gemeinkosten besser in den Griff bekommen. (Vgl. Vollmuth 2003, S. 377f.; Vgl. Wuppertaler Kreis e. V. 1999, S. 43) Author: Friedländer, Arne Publisher: GRIN Verlag Illustration: N Language: GER Title: Die Bedeutung der Prozesskostenrechnung in logistischen Dienstleistungsunternehmen Pages: 00022 (Encrypted PDF) On Sale: 2006-01-01 SKU-13/ISBN: 9783638539081 Category: Business & Economics : General

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