

Verteilungsschlüssel In Verfahren Der Innerbetrieblichen Leistungsverrechnung - Frederik Koeppe

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Das Ziel der vorliegenden Arbeit besteht darin, dem Leser die Probleme und Möglichkeiten der innerbetrieblichen Leistungsverrechnung im Rahmen der Kosten- und Leistungsrechnung zu vermitteln. Dazu sollen die Unterschiede der verschiedenen Verfahren der innerbetrieblichen Leistungsverrechnung herausgearbeitet werden. Die besondere Problematik der Verteilung von nicht zurechenbaren Gemeinkosten in diesem Verfahren liegt dabei im Fokus der Betrachtung. Deswegen sollen theoretisch fundierte Entscheidungshilfen für die Auswahl geeigneter Verteilungsschlüssel für das praktische Rechnungswesen und Controlling plausibel dargelegt werden. Der steigende Anteil von Gemeinkosten im Verhältnis zu Einzelkosten in Unternehmen zeigt die Aktualität dieses Problemfeldes und zwingt Controller und Manager zu einer intensiven Auseinandersetzung mit diesem Thema. Author: Koeppe, Frederik Publisher: GRIN Verlag Illustration: N Language: GER Title: Verteilungsschlüssel in Verfahren der innerbetrieblichen Leistungsverrechnung Pages: 00053 (Encrypted PDF) On Sale: 2010-01-01 SKU-13/ISBN: 9783640754069 Category: Business & Economics : Management - General

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