

Prozesskostenrechnung In Der Logistik: Merkmale, Aufbau, Anwendungsgebiete - Arne Temme

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Im Folgenden soll gezeigt werden, inwiefern die Implementierung einer Prozesskostenrechnung in der Logistik die notwendige Lösung ist. Nach einer Einführung in die Methodik der Prozess- und Logistikkostenrechnung werden die heutigen Probleme dargestellt, denen sich diese Kostenrechnungssysteme zu stellen haben. Damit die Notwendigkeit einer Ergänzung der Logistikkostenrechnung um eine Prozesskostenrechnung deutlich wird, werden die Merkmale und Vorzüge einer Logistikprozesskostenrechnung ausführlich beschrieben. Den Lösungsansatz den die Logistikprozesskostenrechnung bietet, ist begründet in ihrem Aufbau. Deshalb werden vorab die wesentlichen Begrifflichkeiten geklärt werden, die wichtig sind, um den schrittweise beschriebenen Aufbau zu verstehen und die folgenden genaueren Ergebnisse nachvollziehen zu können. Das neu ermittelte Datenmaterial führt zu aussagekräftigeren und anderen Ergebnissen in der Kosten- und Ergebnisrechnung. Die abweichenden Resultate lassen sich anhand der so genannten Strategieeffekte erläutern. Abschließend soll erklärt werden welchen Platz die Logistikprozesskostenrechnung in der Unternehmenspraxis einnimmt und welchen Nutzen diese Methode bringen kann, wenn sie als Lösung integriert wurde. [...]

Author: Temme, Arne Publisher: GRIN Verlag
Illustration: N Language: GER Title: Prozesskostenrechnung in der Logistik: Merkmale, Aufbau, Anwendungsgebiete Pages: 00037 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640247080 Category: Business & Economics : General

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