

Die Kostenträgerrechnung Als Bestandteil Der Kostenrechnung - Andr   K  hnappel

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Die Kosten- und Leistungsrechnung ist zentraler Bestandteil eines Unternehmens. Sie hat die Aufgabe, dem Management Informationen   ber Kosten und Leistungen zu liefern und somit die Wirtschaftlichkeit des Betriebsablaufes zu steuern. Daher ist das effiziente F  hren eines Unternehmens ohne eine funktionierende Kostenrechnung nicht m  glich. Als Teilgebiet der Betriebswirtschaftslehre und im internen Rechnungswesen verankert, werden hier die tats  chlich angefallenen Kosten und Leistungen erfasst und Abweichungen von den Planzahlen oder den Daten vergangener Jahre festgestellt. Gerade zu schlechten wirtschaftlichen Zeiten, in denen Unternehmen gezwungen werden, einen strikten Sparkurs einzuhalten, um ihre Position am Markt zu behaupten und ihr   berleben zu sichern, wird kostenrechnerisches Denken und daran orientiertes Handeln unabdingbar. Studienarbeit aus dem Jahr 2003 im Fachbereich Wirtschaft - Controlling, Note: 1, Wirtschaftsakademie Hamburg, Sprache: Deutsch.Author: K  hnappel, Andr  || Publisher: GRIN Verlag Illustration: N Language: GER Title: Die Kostentr  gerrechnung als Bestandteil der Kostenrechnung Pages: 00024 (Encrypted PDF) On Sale: 2004-01-01 SKU-13/ISBN: 9783638282703 Category: Business & Economics : Management - General

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