

Prozesskostenrechnung Und Target Costing In Mittelständischen Unternehmen - John Penner

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Unternehmen sind durch die Globalisierung, die unter anderem durch das Internet stark vorangetrieben wurde und den damit verbundenen internationalen Wettbewerbsdruck gezwungen, Markt- und Kundenorientiert zu handeln. Eine stark ausgeprägte Wettbewerbsintensität bringt meist einen harten Preiskampf mit sich. Besonders stark von dem Wettbewerbsdruck betroffen sind die Mikrocomputer-, Elektrogeräte- und Automobilindustrie. In diesen Branchen sind die Unternehmen gezwungen die Preise ständig zu senken und somit ist Erhaltung der Rentabilität der Produkte nur über ein gutes Kostenmanagement möglich.¹ Das Target Costing versucht ein marktorientiertes Kostenmanagement zu schaffen. Diese Marktorientierung sorgt unter anderem durch die entstehende Variantenvielfalt für steigende Gemeinkosten.² Die fehlende Kostentransparenz bei den Gemeinkostenbereichen fordert ein Kostenrechnungssystem, das einen Ansatz liefert, der diese Problematik bewältigt. Die Prozesskostenrechnung befasst sich gerade mit den indirektproduktiven Bereichen, in denen die meisten Gemeinkosten anfallen und bietet somit ein Konzept, wodurch die verursachungsgerechte Verteilung der Kosten wieder ermöglicht werden soll.[...] ¹ Vgl. Monden, Y. (1999), S. 1. ² Vgl. Kavandi, S. (1998), S. 1. Author: Penner, John Publisher: GRIN Verlag Illustration: N Language: GER Title: Prozesskostenrechnung und Target Costing in mittelständischen Unternehmen Pages: 00026 (Encrypted PDF) On Sale: 2010-01-01 SKU-13/ISBN: 9783640758999 Category: Business & Economics : Management - General

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