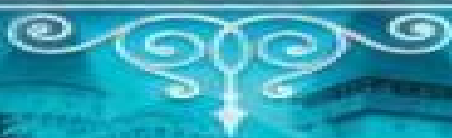




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web die kostenrechnung ist teil des betrieblichen rechnungswesens und kann dem internen rechnungswesen zugeordnet werden sie ermittelt welche kosten wo im unternehmen angefallen sind und dient damit der information planung und kontrolle von

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web istkosten und istkostenrechnung die istkosten sind kosten die in der kostenrechnung verwendeten kosten die in der vergangenheit tatsächlich angefallen sind die istkosten werden ermittelt indem man die istmengen verbrauchte mengen

istverbrauchsmengen mit den jeweiligen istpreisen beschaffungspreise anschaffungspreise multipliziert

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web zunehmend wird erkannt daß die kostenrechnung in der unternehmensorganisation auch dazu genutzt werden kann
entscheidungen dezentraler entscheidungsträger zu beeinflussen damit diese eher die ziele des gesamtunternehmens
verfolgen und nicht