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bestandteil des rechnungswesens als betriebliches rechnungswesen bezeichnet man die erfassung aufbereitung auswertung
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werden sie ermittelt welche kosten wo im unternehmen angefallen sind und dient damit der information planung und
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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