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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

kostenrechnung und verhaltenssteuerung springerlink - Feb 27 2022

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