



Prozesskostenrechnung im Kostenmanagement (German Edition)

Philip Sipos

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Studienarbeit aus dem Jahr 2009 im Fachbereich BWL - Controlling, Note: 1,25, Eberhard-Karls-Universität Tübingen (Wirtschaftswissenschaftliche Fakultät), Veranstaltung: Kostenanalyse, Sprache: Deutsch, Abstract: Im Rahmen dieser Arbeit soll das Verfahren der Prozesskostenrechnung als Kostenmanagementinstrument betrachtet werden. Im Jahre 1997 verkündete Prof. Dr. Rosemarie Hardt in einer Pressemitteilung zum Thema 'Kostenmanagement statt Kostenrechnung', dass „die meisten Unternehmen [...] erkannt [hätten], daß [!] [...] bloße Ermittlung und Verrechnung der Kosten über den Einsatz der traditionellen Kosten[rechnung] [...] zur Sicherung der Wettbewerbsfähigkeit nicht mehr ausreich[e]“. Auf der Suche nach neuen Möglichkeiten effizientes Kostenmanagement zu betreiben und anfallende Kosten einer opportunen Analyse zu unterziehen, wurde das Verfahren der Prozesskostenrechnung entwickelt. Im Verlauf dieser Hausarbeit wird dieses Verfahren eingehend analysiert und einer kritischen Würdigung unterzogen.

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