

# Accounting 122 Horngrens

Ziel- und Prozeßkostenmanagement als

Controllinginstrumente Führungsorientiertes US-amerikanisches Management

Accounting

Ziel- und Prozeßkostenmanagement als Controllinginstrumente

Führungsorientiertes US-amerikanisches Management Accounting

die autorin analysiert die zusammenhänge zwischen management und kostenkomplexen im unternehmen und arbeitet stärken und schwächen der ziel und prozeßkostenrechnung heraus

bernd zirkler führt in seinem buch zunächst in die geschichte des management accounting in den usa ein und zeigt wichtige grundpositionen auf darauf aufbauend analysiert er systematisch die zentralen aufgaben sowie die korrespondierenden instrumente die spezifika des us amerikanischen management accounting werden herausgearbeitet und kritisch diskutiert auf grund der zunehmenden internationalisierung der rechnungslegung erhalten auch deutsche unternehmen konstruktive ansätze für ein schlankes controlling

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