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die unterscheidung von internem und externem rechnungswesen und ihre veränderung oder aufhebung stehen im mittelpunkt der konvergenzdiskussion doch was verbirgt sich eigentlich hinter den begriffen internes und externes rechnungswesen und der auf dieser unterscheidung aufbauenden strukturierung des rechnungswesens welche veränderungen ergeben sich durch eine konvergenz bedarf es einer neustrukturierung des rechnungswesens Sven Schäfer widmet sich diesen fragen durch eine analyse der zur strukturierung des betrieblichen rechnungswesens genutzten begriffssysteme so schafft er grundlagen für ein verständnis des phänomens der konvergenz von internem und externem rechnungswesen der autor zeigt dass bedarf für eine neustrukturierung des rechnungswesens besteht und entwickelt dafür erste ansätze

the process of estimating the cost for the development and delivery of a product service or solution can range from simple to highly complex based upon multiple factors including technology maturity urgency geographic location quantity quality availability of resources hardware and software systems integration and more this book provides a comprehensive discussion of cost estimating and contract pricing with extensive use of tools techniques and best practices from both the public and private sectors key topics of discussion include cost estimating methods cost accounting standards cost analysis profit analysis contract pricing arrangements price analysis total ownership cost earned value management systems

this text is an introductory course in management accounting for those seeking an understanding of basic principles and underlying concepts without detailed technical knowledge it has a strong practical emphasis with plenty of examples taken from the real world as well as numerical examples with step by step explanations

audience for upper level undergraduate and mba management accounting courses approach atkinson is a managerially oriented book that focuses on both quantitative and qualitative aspects of classical and contemporary managerial accounting competitors garrison mh

winner of the 2003 shingo prize reorganizing work processes into cells has helped many organizations streamline operations shorten lead times increase quality and lower costs cellular manufacturing is a powerful concept that is simple to understand however its ultimate success depends on deciding where cells fit into

your organization and then applying the know how to design implement and operate them reorganizing the factory presents a thoroughly researched and comprehensive life cycle approach to competing through cellular work organizations it takes you from the basic cell concept and its benefits through the process of justifying designing implementing operating and improving this new type of work organization in offices and on the factory floor the book discusses many important technical dimensions such as factory analysis cell design planning and control systems and principles for lead time and inventory reduction however unique to the literature it also covers in depth the numerous managerial issues that accompany organizing work into cells in most implementations performance measurement compensation education and training employee involvement and change management are critically important these issues are often overlooked in the planning process yet they can occupy more of the implementation time than do the technical aspects of cells includes why do cells improve lead time quality and cost planning for cell implementation justifying the move to cells strategically and economically designing efficient manufacturing and office cells selecting and training cell employees compensation system for cell employees performance and cost measurement planning and control of materials and capacity managing the change to cells problems in designing implementing and operating cells improving and adapting existing cells structured frameworks and checklists to help analysis and decision making numerous examples of cells in various industries

suitable for upper level advanced management or cost accounting courses at the undergraduate or mba graduate level this book provides treatment of innovative management accounting issues used by major companies throughout the world it takes a systematic management oriented approach to management topics each chapter is accompanied by cases

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