

ADVANCED MANAGEMENT ACCOUNTING

THIRD EDITION

Robert S. Kaplan
Anthony A. Atkinson

Advanced Management Accounting By Kaplan

Ulrich Schild



Advanced Management Accounting By Kaplan:

Advanced Management Accounting Robert S. Kaplan, Anthony A. Atkinson, 1998 The third edition of this work offers coverage of innovative management accounting issues faced by major companies throughout the world It provides a systematic management oriented approach to advanced management topics **Advanced management accounting** Robert S. Kaplan, 1982 **Lebenszyklusrechnung und lebenszyklusbezogenes Zielkostenmanagement** Ulrich Schild, 2015-02-27 Ulrich Schild untersucht wie innerhalb des lebenszyklusbezogenen Zielkostenmanagements die optimale intertemporale Kostenstruktur gefunden werden kann **Führungsorientiertes US-amerikanisches Management Accounting**, 2013-12-11 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 *Interne Unternehmensrechnung* Ralf Ewert, Alfred Wagenhofer, 2014-03-12 Dieses Lehrbuch befasst sich mit der konzeptionellen Gestaltung und den Einsatzbedingungen von Rechnungs und Informationssystemen im Unternehmen Themen sind Methoden und Instrumente der Kosten und Leistungsrechnung des Kostenmanagement und des Controlling Das Buch stellt drei Hauptfunktionen in den Vordergrund 1 Entscheidungsrechnungen Analysiert werden entscheidungstheoretische Grundlagen Beziehungen der internen Unternehmensrechnung zur Investitionsrechnung Produktionsprogrammplanung bei Sicherheit und Unsicherheit Preisbestimmung Break even Analysen und Instrumente des Kostenmanagement 2 Kontrollrechnungen Im Mittelpunkt stehen die Berechnung und die Auswertung von Abweichungen sowie Anreizwirkungen von Kontrollen 3 Koordinationsrechnungen Untersucht werden Konzepte und Wirkungen von Budgetierung von Kennzahlen zur Performancemessung und von Verrechnungspreisen Systeme der Kostenrechnung runden das Lehrbuch ab In der Neuauflage wurden kleine Ergänzungen in mehreren Themenbereichen vorgenommen sowie aktuelle Entwicklungen in der internen Unternehmensrechnung eingearbeitet Advanced Management Accounting Robert S. Kaplan, 1982 Praxishandbuch Kostenmanagement Birgit Friedl, 2019-04-15 Zentrale Ansätze des Kostenmanagements sind u.a. das Kaizen das Target Costing die Wertanalyse und das Benchmarking Bei der Anwendung dieser Ansätze in der betrieblichen Praxis treten u.a. zwei Probleme auf 1 Mitarbeiter müssen zur aktiven Mitwirkung an der Erarbeitung und Umsetzung von Kostensenkungsmaßnahmen motiviert werden Zudem muss mit dem Widerstand der Mitarbeiter gegen die Umsetzung von Kostensenkungsmaßnahmen umgegangen werden 2 Die Senkung der Kosten erfordert immer häufiger die Zusammenarbeit mit Lieferanten und Abnehmern in der Wertschöpfungskette Die bekannten Ansätze müssen deshalb an die Erfordernisse des unternehmensbergreifenden Kostenmanagements angepasst werden In dem Buch werden die Ansätze des

Kostenmanagements detailliert erläutert und Lösungen für die Probleme bei der betrieblichen Anwendung diskutiert. Es enthält eine systematische und fundierte Darstellung des Entwicklungsstandes des Kostenmanagements. Weiterhin werden Ansatzpunkte für die Weiterentwicklung des Kostenmanagements aufgezeigt.

Balanced Scorecard & Controlling Jürgen Weber, Utz Schäffer, 2013-07-02 Jürgen Weber und Utz Schäffer erläutern das Konzept der Balanced Scorecard konstruktiv und kritisch. Sie stützen sich dabei auf eine Fülle von Erfahrungen und Beispielen aus der deutschen Unternehmenspraxis. Controller Manager und Berater aus deutschen Best Practice Unternehmen berichten von ihren Erfahrungen und sagen wie auch Sie vorgehen sollten. Die Autoren analysieren außerdem die konkreten Auswirkungen der Balanced Scorecard auf die tägliche Controllerarbeit und auf die Veränderung der traditionellen Controlleraufgaben. In der dritten Auflage von Balanced Scorecard Controlling helfen zusätzliche Praxisbeispiele das Konzept zu veranschaulichen. Neue Erkenntnisse zur Implementierung weisen den richtigen Weg der Umsetzung.

Investitionsrechnung Erwin Staehelin, Rainer Suter, Norbert Siegwart, 2016 Investitionsentscheidungen haben nachhaltigen Einfluss auf den Erfolg einer Unternehmung. Der professionelle Umgang mit den Datengrundlagen und der richtige Einsatz der Methodik der Investitionsrechnung sind zentrale Managementaufgaben. Das Buch wendet sich an Leserinnen und Leser, die sich in das Gebiet der Investitionsrechnung und Investitionspolitik rasch einarbeiten möchten und daran interessiert sind, das Gelernte an praktischen Beispielen laufend zu erproben. Es richtet sich an Studenten der Betriebswirtschaftslehre an der Universität Fachhochschule Nordwestschweiz, Nachdiplomstudium und angehende Controller sowie Wirtschaftsprüfer für Ihre Prüfungsvorbereitungen. Aber es ist auch für Praktiker von hohem Nutzen, die sich einen Überblick über das Gebiet der Investitionspolitik und Investitionsrechnung verschaffen möchten. In einem besonderen Kapitel wird die Anwendung der Investitionsrechnung bei Immobilienanlagen dargelegt. Auch auf das Zusammenspiel von Beruf und Unternehmensethik bei Investitionsentscheidungen wird eingegangen. Das Lehrbuch stellt die verschiedenen Methoden der Investitionsrechnung dar. Es werden sowohl die dynamischen Methoden Gegenwartswertmethode, Methode des internen Ertragssatzes, dynamische Payback-Methode, Annuitätenmethode und Profitabilitätsindex als auch die statischen Methoden statische Payback-Methode, statische Rendite und kologische Rückzahlungsdauer behandelt. Da die Analyse der relevanten Daten und die Berücksichtigung der Unsicherheit der Daten eine große Rolle spielen, werden diese ebenfalls einbezogen.

Erwin Staehelin ist emeritierter Titularprofessor für Betriebswirtschaftslehre an der Universität St. Gallen. Rainer Suter ist im Portfolio und Assetmanagement für Immobilienanlagen leitend tätig. Norbert Siegwart unterrichtet als Handelslehrer die Fächer Wirtschaft und Recht sowie Informatikanwendungen. Bitte besuchen Sie für Zusatzinformationen, Kontakt, Feedback oder Erweiterungen unsere Homepage www.lehrbuch-investition.ch.

Controlling Ewald Scherm, Gotthard Pietsch, 2015-07-23 Obwohl das Controlling bereits seit Jahrzehnten ausgiebig und gerade in jüngster Zeit auch theoretisch diskutiert wird, fehlt bisher ein umfassender Überblick über die vielfältigen theoretischen und konzeptionellen Entwicklungen in der Controllingforschung. Der Band

Controlling Theorien und Konzeptionen liefert erstmals diesen Gesamtberblick über den State of the Art der Theorien und Konzeptionen des Controlling. 50 renommierte Vertreter der deutschsprachigen Controllingforschung bringen ihre Erkenntnisse ein. Es werden sowohl die gestaltungsorientierten Konzeptionen als auch die eher auf Beschreibung und Erklärung der Controllingpraxis ausgerichteten Theorien des Controlling dargestellt und diskutiert. Erstmals folgt in einem eigenen Kapitel die umfassende Analyse des Zusammenhangs zwischen Controlling und gesellschaftlichen Verhältnissen aus unterschiedlichen Perspektiven. Aufgrund seiner breiten theoretisch-konzeptionellen Ausrichtung ist dieser Sammelband in der Controllingforschung bisher einzigartig. Er gibt nicht nur Impulse für die weitere Entwicklung der Controllingforschung, sondern bietet gleichzeitig Praktikern einen vollständigen und detaillierten Überblick über die Konzeptionen des Controllings und stiftet damit Orientierung für die Gestaltung der Controllingpraxis.

Instrumente des Supply Chain Controlling

Andreas Bacher, 2013-03-08 Andreas Bacher passt traditionelle Controlling-Instrumente, z.B. die Balanced Scorecard, an die Besonderheiten des SCM an und zeigt Lösungsmöglichkeiten für organisatorische Fragen auf. Er identifiziert wesentliche im Rahmen einer unternehmensbergreifenden Steuerung auftretende Problemfelder und entwickelt ein pragmatisch implementierbares Konzept mit zahlreichen Anwendungsbeispielen.

Handbuch Produktmanagement Sönke

Albers, Andreas Herrmann, 2013-07-02 Dieses Handbuch liefert einen Überblick über alle wichtigen Aufgaben im Produktmanagement und vermittelt Lösungen zu vielfältigen Fragen der Produktgestaltung. Die 2. Auflage wurde bearbeitet und um Überlegungen zur Markenbildung erweitert. Unternehmen wie Audi, Simon Kucher Partners, Roland Berger, Partner, Pirelli, Procter & Gamble, GfK, Schott u.a. stellen ihre Konzepte vor. Kundenorientierte Produktgestaltung wird immer wichtiger. Technik verkauft sich nicht von selbst. Das vorliegende Buch vermittelt Top-Informationen zu Entwicklung, Produktion und Vermarktung von Produkten. Hermann Simon, Simon Kucher Partners, Bonn.

Internationalisierung deutscher Unternehmen

Frank Keuper, Henrik Schunk, 2011-06-04 Hochrangige Vertreter aus Wissenschaft und Praxis setzen sich aus verschiedenen Blickwinkeln mit der Internationalisierung deutscher kleiner und mittlerer Unternehmen auseinander. Sie präsentieren dazu wegweisende Lösungsmöglichkeiten auf dem Gebiet des KMU-Managements. Neu in der 2. Auflage: Neben einer aktualisierten Bestandsaufnahme bietet die 2. Auflage einen fundierten Blick auf das Supply Chain Management von KMU und enthält Beiträge zum kennzahlengestützten Controlling sowie zum Mezzanine-Kapital.

Anreizkompatible Erfolgsrechnung im Konzern

Barbara E. Weißenberger, 2013-03-08 Barbara E. Weißenberger analysiert grundlegend, welchen Anforderungen eine anreizkompatible Erfolgsrechnung im Kontext der Konzernsteuerung gerecht werden muss und beruht vor diesem Hintergrund verschiedene aktuelle Entwicklungen innerhalb der Erfolgsrechnung. Ausgezeichnet mit dem österreichischen Controller-Preis 2003.

Financial Accounting P. C. Tulsian, 2002-09 Koordinierendes Personal-Controlling

, 2013-07-02 Auf der Basis zweier umfangreicher empirischer Untersuchungen analysiert der Autor den Ansatz der Koordination im Personal Controlling und geht funktional zusammenhängen im Führungssystem nach.

Strategische

Erfolgsfaktoren von Shared Services im Personalbereich Leif Moll, 2012-03-30 Nach seiner von den USA ausgehenden umfassenden Verbreitung im IT und Finanzbereich findet das Shared Services Konzept verstärkte Anwendung im Personalbereich auch im deutschsprachigen Raum Nach einer ersten Euphoriewelle zeigen sich jedoch viele Unternehmen bereits enttäuscht von den tatsächlich realisierten Erfolgswirkungen des Konzeptes Das vorliegende Buch gibt einen Überblick über Entwicklungsstand Gestaltungsoptionen und intraorganisationale Wirkungsbeziehungen von HR Shared Services und liefert anhand reichhaltiger Fallstudien Ansatzpunkte hinsichtlich einer wertorientierten Ausrichtung im Kontext unternehmensspezifischer strategischer Rahmenbedingungen

Rationalitätsdefizite im Handeln von Controllern Anne Paefgen, 2009-01-27 Aus verhaltenswissenschaftlicher Perspektive analysiert die Autorin potentielle Rationalitätsdefizite im Handeln von Controllern und führt diese auf ihre möglichen Ursachen zurück Aus den so gewonnenen Erkenntnissen leitet sie reaktive und proaktive Maßnahmen zur Sicherung der Rationalität von Controllern ab

Konzerncontrolling Stefan Behringer, 2010-10-17 Controlling leistet wichtige Unterstützung beim Management von Konzernen Die besonderen Herausforderungen des Konzerncontrollings im Vergleich zum Controlling in Einzelunternehmen stellt der Autor systematisch und anhand von Fallstudien dar Ausgehend von den Grundlagen der Konzernrechnungslegung diskutiert er die geeigneten Kennzahlen und erörtert die Grundlagen der Planung und Kontrolle Weitere Themen sind die Leistungsbeziehungen zwischen konzernzugehörigen Unternehmen und die Besonderheiten die in internationalen Konzernen zu beachten sind

PuK Dietger Hahn, 2013-07-02

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