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Mirja Mumm



Betriebliches Rechnungswesen:

Betriebliches Rechnungswesen Guido Eilenberger, Marc Toebe, Frank Scherer, 2014-09-23 Das Lehrbuch beinhaltet eine umfassende Einführung in das externe Rechnungswesen nach den deutschen handelsrechtlichen und steuerrechtlichen Vorschriften sowie die Kosten und Leistungsrechnung mit ihren wichtigsten Kostenrechnungssystemen *Betriebliches Rechnungswesen* Werner Zimmermann, Hans-Peter Fries, Gero Hoch, 2010-10-01 Dieses bewährte und über Jahre erfolgreiche Lehrbuch ist auf dem neuesten Stand. Es gehört zu den wenigen Werken, die sämtliche Teilbereiche des Rechnungswesens als Dokumentations-, Informations- und Kontrollinstrument umfassen: nämlich Bilanz und Erfolgsrechnung, Finanzbuchhaltung, externe Rechnungslegung, Kosten und Leistungsrechnung, Betriebsbuchhaltung, interne Rechnungslegung sowie Wirtschaftlichkeits- und Investitionsrechnung, Planungs- und Vorschaurechnung. Eine Einführung erläutert zuvor notwendige Grundbegriffe. Didaktisch wertvoll sind die zahlreichen Abbildungen, Tabellen und Beispiele sowie Übungsaufgaben und Fragen nach jedem Kapitel, zu denen im Anhang Lösungshinweise gegeben werden. Betriebliches Rechnungswesen Joachim Koch, 2013-07-02 Dieses Buch soll einen Einblick in den Bereich des Rechnungswesens geben. Aufgrund seines Informationsgehaltes für externe Interessenten besondere Bedeutung zukommen. Neben der eigentlichen Buchführung, Industrie- und Handelsbuchführung werden hier die handelsrechtlichen und steuerrechtlichen Vorschriften des Bilanzansatzes, des Jahresabschlusses und der Bewertung umfassend dargestellt. Weiterhin findet die EDV im Anwendungsbereich der Finanzbuchhaltung Berücksichtigung. Da viele Fachbereiche entweder nur bestimmte Buchführungstechniken für die Ausbildung berücksichtigen, andere sich wieder nur mit handels- und steuerrechtlichen Schwerpunkten auseinandersetzen, erschien es uns hier wichtig, eine breitere Grundlage über den gesamten Bereich der Finanzbuchhaltung und Bilanzierung mit entsprechenden Erklärungen zu geben. Ein Hinblick auf die betriebliche Software im Rechnungswesen wurde bewusst auf die Trennung von Industrie- und Handelsbuchführung verzichtet. Das Buch soll es dem Leser ermöglichen, im Bereich des Rechnungswesens mit EDV der entsprechenden Programmierung oder der DV-Organisation tätig zu werden. Dieses Buch ist einsetzbar sowohl im Bereich der Ausbildung an höheren Berufsfachschulen einschließlich der Fachoberschulen und Wirtschaftsgymnasien und an Fachhochschulen als auch in der Fortbildung an Fachschulen. Im letzteren Bereich werden die ersten Abschnitte über die Buchführungsmethoden gern zur Wiederholung und Vertiefung nachgearbeitet. Selbstverständlich bietet auch die Unterlage auch das Nachschlagewerk für den Praktiker an. Umweltorientiertes betriebliches Rechnungswesen Armin Müller, 2012-11-12 Mittlerweile hat sich die Überzeugung durchgesetzt, dass Umweltschutz und damit auch betriebliches Umweltmanagement für eine nachhaltige Entwicklung in der Zukunft unverzichtbar sind, verfestigt. Dies gilt sogar in der derzeitigen Finanz- und Wirtschaftskrise. Ein gutes Beispiel dazu liefert gerade die in dieser Hinsicht oft gescholtene Automobilindustrie: der Trend zu kleineren spritsparenden Autos mit weniger CO₂-Ausstoß wird auch nach Ablauf der Abwrackprämie ungebrochen weitergehen. In der 3. Auflage dieses Buches wird der Blickwinkel insofern erweitert, als auf die Notwendigkeit eines nachhaltigen Wirtschaftens immer wieder verwiesen wird.

Die beiden größten Probleme unserer Zeit die Überwindung der Armut in den Entwicklungsländern und die Bekämpfung des Klimawandels sind unauflöslich miteinander verbunden. Dies spiegelt sich auch in diversen Instrumenten eines umweltorientierten betrieblichen Rechnungswesens wider wie z.B. bei der Produktlinienanalyse oder dem Balanced Scorecard Konzept. Insofern ist die Neuauflage erweitert worden indem vor allem moderne Controlling Konzepte und Instrumente mit aufgenommen wurden. Neben dem bereits erwähnten Balanced Scorecard Konzept kann auch die Flussskostenrechnung hervorgehoben werden. Bei der bereits in der Zweitausgabe dargelegten Kostenbilanzierung ist die Verbindung zu internationalen Normen aus der DIN ISO 140 Familie und der EMAS II herausgestellt worden. Das Buch richtet sich an Studierende der Betriebswirtschaftslehre und umweltnaher Studiengänge sowie an Unternehmenspraktiker.

Betriebliches Rechnungswesen und Controlling Jana Eberlein, 2012-11-12. Das Buch befasst sich mit ausgewählten Sachverhalten des betrieblichen Rechnungswesens und deren Einfluss auf das operative Controlling. Im Fokus steht neben der Skizzierung von elementaren Grundaussagen vor allem das Aufzeigen der vielfältigen Interdependenzen zwischen den einzelnen Anwendungsgebieten. Die Basis bilden die klassischen Ansätze der Kosten- und Leistungsrechnung auf Vollkostenbasis. Daran anschließend stehen ausgewählte zeitgemäße Rechensysteme auf Teilkostenbasis im Zentrum der Betrachtung wobei besonderes Augenmerk auf die Stundensatz- und Prozesskostenrechnung gelegt wird. Diese zwei Systeme werden kritisch auf ihre verursachungsgerechte Anwendbarkeit geprüft. Weil die Qualität des betrieblichen Rechnungswesens nachhaltig die Güte von Budgets und damit die Planungs-, Informations-, Kontroll- und Koordinationsfunktion des Controllings bestimmt wird sich abschließend der Diskussion dieses Zusammenhanges gewidmet. Das Buch wendet sich insbesondere an Studierende aber auch an Praktiker. Das Hauptanliegen besteht darin die Leser im Erlangen von Grundkenntnissen des betrieblichen Rechnungswesens zu unterstützen und gleichzeitig zu animieren diesbezügliche Verfahren, Methoden und Systeme in Bezug auf ihre Eignung, praxisorientierte Anwendbarkeit und Wirtschaftlichkeit sachkundig verstehen und anwenden zu wollen. Anhand von zahlreichen praxisrelevanten Beispielen und Abbildungen werden sowohl die einzelnen Verfahren und Methoden als auch ihre mannigfaltigen Verknüpfungen erläutert. Aufgrund der zunehmenden Bedeutung der Ansätze des betrieblichen Rechnungswesens auf Dienstleistungsbereiche beziehen sich die Ausführungen nicht nur auf Industriebetriebe sondern gleichfalls auf Dienstleistungsunternehmen. Aus dem Inhalt: Kosten- und Betriebliches Rechnungswesen im Transportgewerbe Siegfried Kerler, 1993. Betriebswirtschaftliches Rechnungswesen Matthias Lehmann, Horst Moog, 2013-03-12. Der Zweck erwerbswirtschaftlicher Betätigungen ist das Erzielen von Entgelteinnahmen mittels der Vermarktung von Leistungen. Auf der Grundlage der Vorgehensweise Leistung gegen Entgelt erarbeitet dieses Buch ein zwischen Realwert und Rechenökonomie abgestimmtes Konzept. Statt der betrieblichen Aufteilung in Investitionskosten und Jahresabschlussrechnung wird eine Gesamtschau des betriebswirtschaftlichen Rechnungswesens entlang den Phasen Rechnen, Planen, Planentscheidung, Vollzugsüberwachung und Abrechnung in seiner sachlich zeitlichen Struktur vorgestellt.

Einführung in das betriebliche Rechnungswesen Mirja Mumm, 2020-04-09 Dieses Lehr und Arbeitsbuch bietet eine umfassende Einführung in die Finanzbuchhaltung von Industrie und Handelsunternehmen Nach der Erläuterung grundlegender Begriffe und der Buchungstechnik liegen Schwerpunkte auf der Behandlung praxisrelevanter Geschäftsvorfälle und der periodengerechten Erfolgsabgrenzung Die didaktisch geschickt aufbereiteten Inhalte werden von vielen Beispielen begleitet Dadurch wendet sich das Buch nicht nur an Studierende an Fachhochschulen und Universitäten sondern eignet sich ebenfalls zum Selbststudium Den gesamten Stoff abdeckende Übungsaufgaben mit Lösungshinweisen helfen dem Leser das erworbene Wissen anzuwenden und zu vertiefen Die 4. Auflage berücksichtigt den aktuellen Rechtsstand

Volks- und betriebswirtschaftliches Rechnungswesen Günter Gabisch, 2013-03-13 Inhaltsübersicht 1 Der Wirtschaftsprozess 1 1 Unternehmung und Produktion 1 2 Haushalt und Konsum 1 3 Unternehmung und Haushalt 1 4 Erweiterungen des Wirtschaftskreislaufes Exkurs Der Zusammenhang zwischen Sparen und Investieren 2 Die rechnungstechnische Erfassung des Wirtschaftsprozesses 2 1 Die Rechengrößen 2 2 Das Volkswirtschaftliche Rechnungswesen 2 2 1 Die Volksvermögensrechnung 2 2 2 Die Volkswirtschaftliche Gesamtrechnung 2 3 Das Rechnungswesen der privaten Wirtschaft Unternehmungen 2 3 1 Die Erfolgsrechnung der Unternehmung 2 3 2 Die Vermögensrechnung der *Internes Rechnungswesen* Liane Buchholz, Ralf Gerhards, 2016-09-07 Das vorliegende Lehrbuch gibt einen systematischen Einblick in das interne Rechnungswesen und ist in idealer Weise auf das Bachelor Studium abgestimmt Neben der Kosten- und Leistungsrechnung wird anders als bei den meisten anderen Lehrbüchern auch die Betriebsstatistik und die Planungsrechnung behandelt Der Leser erhält somit einen vollständigen Einblick in alle Bereiche des internen Rechnungswesens Die Sachverhalte werden durchgängig mit konkreten praxisrelevanten Beispielen erläutert Übungsfragen am Ende jedes Kapitels helfen den gelernten Stoff zu überprüfen Die Lösungen werden online bereitgestellt Das Buch eignet sich für Bachelor Studierende an Berufsakademien Dualen Hochschulen Fachhochschulen und Universitäten Die dritte Auflage wurde ergänzt und erweitert Neue Abschnitte betreffen die Einordnung der Kosten- und Leistungsrechnung innerhalb der betriebswirtschaftlichen Funktionsbereiche und die Nutzung von Data Mining Technologie im internen Rechnungswesen Der Inhalt Betriebliches Rechnungswesen Grundlagen der Kosten- und Leistungsrechnung Kostenartenrechnung Kostenrechnungssysteme Betriebsstatistik Planungsrechnung Die Autoren Prof. Dr. Liane Buchholz lehrt Kostenrechnung und Controlling an der Hochschule für Wirtschaft und Recht Berlin Prof. Dr. Ralf Gerhards lehrt Betriebliches Rechnungswesen ERP Systeme und Business Intelligence an der DHBW Mannheim

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