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web istkosten und istkostenrechnung die istkosten sind kosten die in der kostenrechnung verwendeten kosten die in der vergangenheit tatsächlich angefallen sind die istkosten werden ermittelt indem man die istmengen verbrauchte mengen istverbrauchsmengen mit den jeweiligen istpreisen beschaffungspreise anschaffungspreise multipliziert

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web zunehmend wird erkannt daß die kostenrechnung in der unternehmensorganisation auch dazu genutzt werden kann entscheidungen dezentraler entscheidungsträger zu beeinflussen damit diese eher die ziele des gesamtunternehmens verfolgen und nicht