



# **Gemeinkostenwertanalyse und Zero-Base-Budgeting im Vergleich (German Edition)**

*Relana Rojahn*

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**Gemeinkostenwertanalyse und Zero-Base-Budgeting im Vergleich (German Edition)** Relana Rojahn  
Studienarbeit aus dem Jahr 2006 im Fachbereich BWL - Controlling, Note: 1,3, FOM Hochschule für Oekonomie und Management gemeinnützige GmbH, Hochschulstudienzentrum Hamburg, Veranstaltung: Controlling, 20 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Mit Hilfe der Gemeinkostenwertanalyse und des Zero-Base-Budgeting soll den Ursachen der hohen Gemeinkostenbelastung entgegen gewirkt werden. Ziel dieser Hausarbeit ist die Darstellung und der Vergleich dieser beiden klassisch strategisch orientierten Ansätze des Kostenmanagements. Hierzu werden zunächst begriffliche Grundlagen dieser Arbeit erläutert. Im anschließenden Kapitel werden die Gemeinkostenwertanalyse und das Zero-Base-Budgeting als Instrumente des Gemeinkostenmanagements dargestellt. Im darauffolgenden Kapitel werden diese Ansätze anhand ausgewählter Kriterien ausführlich miteinander verglichen und beurteilt. Das letzte Kapitel schließt mit einem Fazit und Ausblick ab.

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