



Exportkalkulation - Problematik der Exportkalkulation im B2B-Bereich (German Edition)

Agnieszka Cieplinska

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Studienarbeit aus dem Jahr 2004 im Fachbereich BWL - Controlling, Note: 1,3, Fachhochschule Erfurt (Betriebswirtschaftslehre), Sprache: Deutsch, Abstract: Diese Arbeit gilt der Problematik der Exportkalkulation im business-to-business-Bereich. Um die Gründe für die Notwendigkeit einer speziellen Exportkalkulation zu verdeutlichen, werden zuerst die Besonderheiten des Außenhandels besprochen. Vor diesem Hintergrund sind dann exportspezifische Kosten vorgestellt. Im nächsten Schritt werden die Vor- und Nachteile der unterschiedlicher Kalkulationssysteme und -methoden für Exportkalkulation besprochen. Zum Abschluss wird auf die Möglichkeiten des Aufbaus einer Exportkalkulation eingegangen. Das Ziel dieser Arbeit ist es auf die Vielfalt von Kosten aufmerksam zu machen, die durch Exportaktivität ausgelöst werden können, und konkrete Hinweise zur Berücksichtigung dieser Kosten in einer Kalkulation zu geben.

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