



Target Costing (German Edition)

Stephan Hiller

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Studienarbeit aus dem Jahr 2008 im Fachbereich BWL - Controlling, Note: 1,3, Fachhochschule Hof, Veranstaltung: Internationales Controlling, Sprache: Deutsch, Abstract: Die Arbeit behandelt das Konzept des Target Costing zur marktorientierten Zielkostenbestimmung eines Produkts. Es handelt sich hierbei um ein Verfahren, mit Hilfe dessen die wichtigsten Produktkomponenten von Beginn an so konzipiert werden können, dass sowohl Kosten als auch Nutzen den Marktanforderungen entsprechen.

Nachdem zunächst allgemein auf das Grundprinzip und die Herkunft des Target Costing eingegangen wird, werden im Hauptteil der Arbeit die einzelnen Schritte im Target Costing-Prozess eingehend erläutert. Die Beschreibung der Vorgehensweise wird zur Veranschaulichung von einem Beispiel begleitet.

Abschließen werden Anwendungsbereiche des Konzepts in der Praxis vorgestellt sowie eine kritische Bewertung vorgenommen.

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