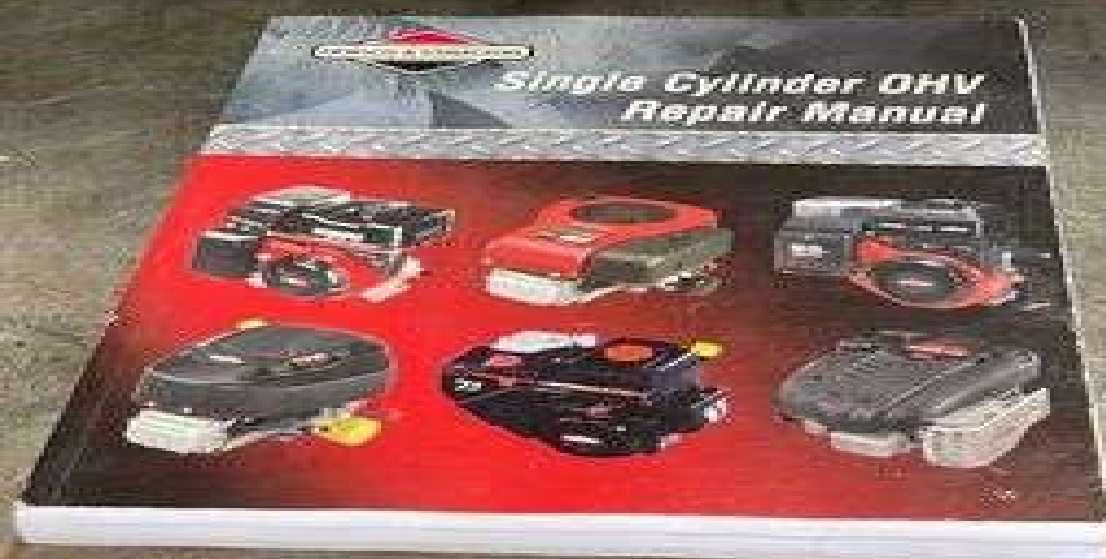




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weß zunehmend wird erkannt daß die kostenrechnung in der unternehmensorganisation auch dazu genutzt werden kann entscheidungen dezentraler entscheidungsträger zu beeinflussen damit diese eher die ziele des gesamtunternehmens verfolgen und nicht