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Effizienz des Rechnungswesens (German Edition)

Anja Kolburg

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?In der Rechnungswesenpraxis sind in den vergangenen Jahren tiefgreifende Veränderungen zu beobachten, wie etwa der Einsatz von Shared Service Centern und Outsourcing sowie die Integration des Rechnungswesens. Diese neuen Trends wurden in der empirischen Forschung bisher kaum umfassend berücksichtigt. Im Rahmen einer großzahligen Befragung deutscher Unternehmen untersucht Anja Kolburg den Verbreitungsgrad neuer Organisations- und Steuerungskonzepte, leitet ein Messmodell der Effizienz des Rechnungswesens ab und analysiert damit die Effizienzwirkung der Konzepte.

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