



**Verrechnungspreise in Spartenorganisationen
(Europäische Hochschulschriften / European
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Hans-Hermann Bruckschen

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Verrechnungspreise haben im Zuge der Reorganisation von funktional strukturierten Unternehmungen zur Spartenorganisation an Bedeutung gewonnen. Vor diesem Hintergrund werden Theorie und Praxis der Verrechnungspreisbildung untersucht. Es deutet sich an, dass in der Praxis der motivierenden Wirkung von Verrechnungspreisen eine grössere Bedeutung beigemessen wird als ihrer entscheidungslogischen Funktion.

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