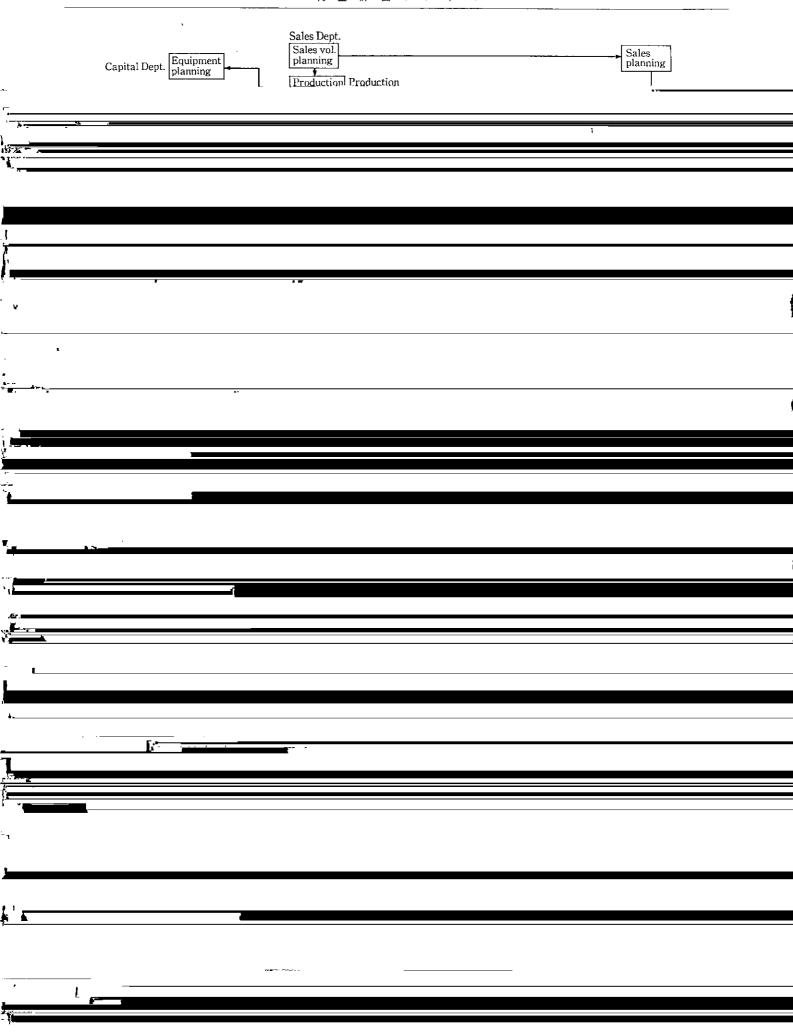
KAWASAKI STEEL GIHO Vol.20 (1988) No.2

Profit	olanning	System
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(Sachiro Fujita) (Yasuaki Tabaru)

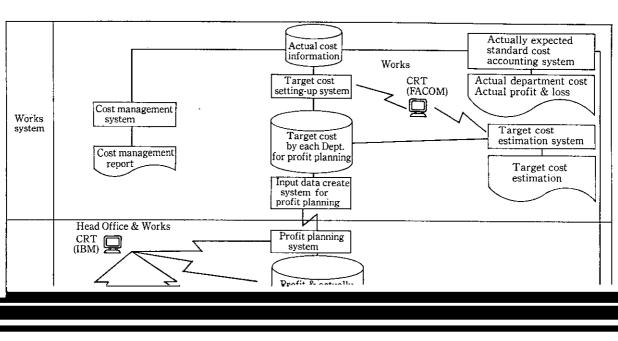
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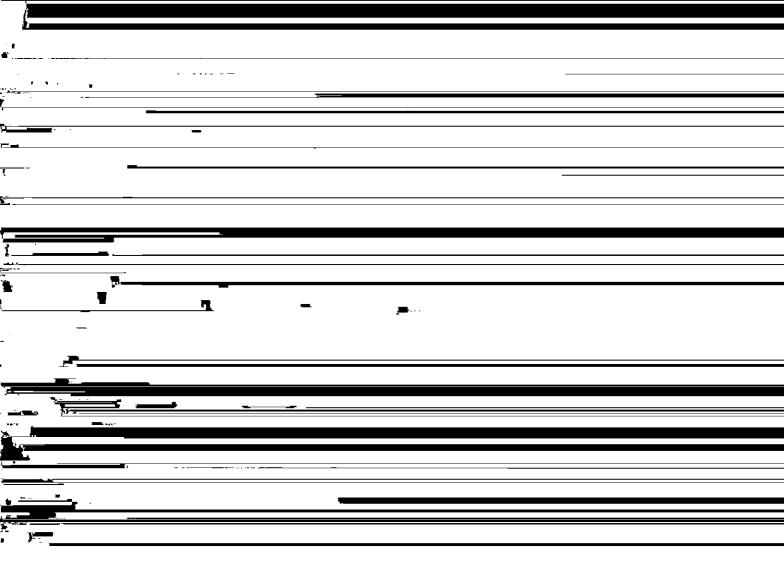
Recently management-environment has become severe, and the total strategy for management resources such as the capital and man has come to be required. As a result needs for various cost accounting information are increasing rapidly. Therefore actual-result cost accounting system has been standardized and high-level profit planning and cost accounting computer systems haveen-n\(\mathbb{Q}\)(su)(\mathbb{E})\(\mathbb{E}\)ET E3t(\mathbb{B}\))ablguthe(d)-\(\mathbb{D}\))-30(cow)ha oul



あるがままの実際原価であっても,現状の当該品種の採算性を 見る上で有用である。しかし,本来の採算性を見る場合はその

点や事前情報の有用性が過去において度々指摘されてきたが、実態 が改善されない。このような問題の是正のナメには 制度レーア坦





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