

Notities Financial Management

Hoofdstuk 1 de techniek van kostprijscalculatie

3.1 definitie kostprijs

Kostprijs = de som van de kosten nodig voor het realiseren van een bepaalde prestatie.

3.2 bepaling van de prestatie

Kostenobject = de prestatie waarop men de kostprijs berekent.

De fabricagekostprijs = de kostprijs van een volledig vervaardigd eindproduct of dienst//de som van de in geldwaarde uitgedrukte kosten/productiemiddelen die nodig zijn om een afgewerkt product te produceren. (productie van dienst of product) + een deel van de beheerskosten.

De verkoopkostprijs = de kostprijs van een verkochte dienst of product (fabricagekostprijs + verkoopkosten; productie + verkoop)

Opmerking begrip kostprijs => enkel te gebruiken als het kostenobject onderdeel is van het verkoopbare assortiment van de onderneming; anders zijn het kosten. (kosten = deelactiviteiten; alles wat niet verkoop of productie inhoudt)

Kostprijzen zijn kosten, maar kosten zijn geen kostprijzen. => kostprijscalculatie is onderdeel van (globale) kostencalculatie

3.3 Bepaling van de kostensoorten

3.3.1 onderscheid kosten en uitgaven

Kosten = offers van productiemiddelen die gemaakt worden om tot een prestatie te komen (opoffering van waarde-eenheden (hebben slechts waarde vanaf gebruik))

Uitgaves = offers van liquide middelen (opoffering van geld om waarde-eenheden te verwerven en betalen)

Niet-kaskosten = kosten die geen uitgaven zijn

- Afschrijvingen
- Waardeverminderingen
- Voorzieningen
- Materiaalverbruik uit een aanwezige BV

Kaskosten = kosten die ook uitgaven zijn

- Personeelskosten
- Onmiddellijk verbruikte diensten en diverse goederen

Uitgaven (die geen kosten zijn)

- Aflossing van een lening
- Betaling van een schuld aan een leverancier
- Betaling van de aankoop van vaste activa

Financile Notities Deel Ii

R Sandford



Financile Notities Deel II:

This book delves into Financile Notities Deel Ii. Financile Notities Deel Ii is an essential topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Financile Notities Deel Ii, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Financile Notities Deel Ii
- Chapter 2: Essential Elements of Financile Notities Deel Ii
- Chapter 3: Financile Notities Deel Ii in Everyday Life
- Chapter 4: Financile Notities Deel Ii in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of Financile Notities Deel Ii. The first chapter will explore what Financile Notities Deel Ii is, why Financile Notities Deel Ii is vital, and how to effectively learn about Financile Notities Deel Ii.

3. In chapter 2, the author will delve into the foundational concepts of Financile Notities Deel Ii. The second chapter will elucidate the essential principles that need to be understood to grasp Financile Notities Deel Ii in its entirety.

4. In chapter 3, the author will examine the practical applications of Financile Notities Deel Ii in daily life. The third chapter will showcase real-world examples of how Financile Notities Deel Ii can be effectively utilized in everyday scenarios.

5. In chapter 4, this book will scrutinize the relevance of Financile Notities Deel Ii in specific contexts. This chapter will explore how Financile Notities Deel Ii is applied in specialized fields, such as education, business, and technology.

6. In chapter 5, the author will draw a conclusion about Financile Notities Deel Ii. The final chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Financile Notities Deel Ii.

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