

# Value Based Management

Was ist das  
Unternehmenswert?

Was das Management  
ökonomischen Wert  
geschaffen?

SHV

Kapitalkosten  
(WACC)

Free Cash Flow  
(zukünftig)

Mehrjahresrechnung

Unternehmensbewertung

-Kauf/Verkauf      decision  
-Fusion            accounting

Methodik

Vergleichsgröße

Erfolgsgröße

Betrachtungszeitraum

Zweck

EVA

Kapitalkosten  
(WACC)

NOPAT<sub>Et</sub>  
(zukünftig/vergangen)

Einjahresrechnung

Performance Messung

⊖ kufri: responsibility accounting  
⊖ lafri: decision accounting

# Eva And Value Based Management

**L Manion**



## **Eva And Value Based Management:**

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bahçesi bakırköy botanik park ve bahçe atatürk arboretumu

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web dec 21 2012 yes virginia there is a santa claus 1897 in 1897 dr philip o hanlon a coroner s assistant on manhattan s upper west side was asked a question by his then eight year old daughter virginia which many a parent has been asked before whether santa claus really exists o hanlon deferred

yes virginia your christmas legacy lives on cbc news - Dec 31 2022

web dec 22 2019 family of virginia o hanlon still celebrates her famous letter to the editor about santa claus in 1897 in 1897 virginia o hanlon wrote a letter to the new york sun asking if santa claus was real

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web in 1974 a highly fictionalized animated television special titled yes virginia there is a santa claus aired on abc it was animated by bill melendez and won the 1975 emmy award for outstanding children s special