# Betriebsabrechnungsbogen

| Konto | Gemeinkosten | Zahlen der BER | Verteilungsgrundlagen | Kostenbereiche | | | |
|---|---|---|---|---|---|---|---|
| | | | | Material | Fertigung | Verwaltung | Vertrieb |
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| | | | aufgeteilt | MGK | FGK | VwGK | VtGK |
| | | | | Fertigunsmaterial | Fertigunslöhne | Herstellkosten des Umsatzes | |
| | | | | FM | FL | FM+MGK+FL+FGK-Mehrb.+Minderb. | |
| | | | | | | | |
| | | | Istzuschlagsgrundsätze | | | | |
| | | | Istzuschlagssätze | | | | |
| | | | Normalgemeinkosten | | | | |
| | | | Normalzuschlagssätze | | | | |
| | | | Kosten über/unter-deckung | | | | |

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