

# A Practical Guide to Budgetary and Management Control Systems

A Functional and Performance  
Evaluation Approach

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00198271

TECHNISCHE HOCHSCHULE DARMSTADT	
Fachbereich 1	
<u>Gesamtbibliothek</u>	
<u>Betriebswirtschaftslehre</u>	
Inventar-Nr. :	32.934
Abstell-Nr. :	A 20/885
Sachgebiete :	1.2.6
	2.9

**LexingtonBooks**  
D.C. Heath and Company  
Lexington, Massachusetts  
Toronto

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