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podatkowych kwesti rachunku koszt w w wietle zasobowej teorii przedsi biorstwa rozwa ania po wi cone kosztom utraty warto ci niefinansowych aktyw w jako determinanty wyniku finansowego w przedsi biorstwach energetycznych a tak e problematyk wp ywu bud etowania koszt w na prowadzenie ksi g rachunkowych Zagadnienia om wione w opracowaniu stanowi istotny punkt w dyskusji dotycz cej aktualnych wyzwa stawianych systemom zarz dzania kosztami i dokonaniami na gruncie nauki i praktyki gospodarczej **Water Resources** United States. General Accounting Office,1988 **Board of Contract Appeals Decisions** United States. Armed Services Board of Contract Appeals,1993

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