

- Najznačajniji autori iz oblasti ekonomije i organizacije preduzeća u Nemačkoj su: **Johan Fridrich Ser** ("Opšta nauka o trgovačkom preduzeću"), **Hajnrih Nikls** ("Nauka o preduzeću kapitalističke industrije"), **Fridrich Listner** ("Obračun cijene koštanja u kapitalističkom preduzeću"), **E. Šmalenbah**, **E. Gutenberg**, **K. Melerovič** i dr.
- Poseban doprinos razvoju ekonomike preduzeća dao je **Eugen Šmalenbah** svojim djelima: "Finansije" ("Finanzierung"), "Dinamički Bilans" ("Dynamische Bilanz"), "Osnovne cijene koštanja" ("Grundlagen der Selbstkostenrechnung"), "Kontni plan" ("Kontenrahmen") i "Sopstvena cijena koštanja" ("Selbstkostenrechnung"). Posebnu pažnju u djelima Šmalenbah je posvetio troškovima, ukazujući na zavisnost troškova od obima proizvodnje (iskorišćenosti kapaciteta). Za razliku od drugih njemačkih autora, on posmatra preduzeće nezavisno od vlasnika, dakle, nezavisno od svojne i njenog uticaja na poslovanje preduzeća.
- Saglasno doprinosu razvoju ekonomike preduzeća ne mogu se nikako zaobići **Karl Marks** i **Fridrich Engels**, gotovo najviše citirani autori u svim udžbenicima iz ove oblasti. U tom smislu, nezaobilazno djelo je "Kapital", koje tretira kapitalistički način proizvodnje (I tom), čiji je ugaoni kamen teorija viška vrijednosti, prometni proces kapitala (II tom), a u III tomu, koji je Marks nazvao "Cjelokupni proces kapitalističke proizvodnje", posebno se skreće pažnja na odjelke o pretvaranju viška vrijednosti u profit i stope viška vrijednosti u profitnu stopu, zatim pretvaranje profita u prosječan profit, tendencija opadanja profitne stope i dr.

Nauka V Transformiruemoi Ekonomike Robii Nauchnyi Doklad

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