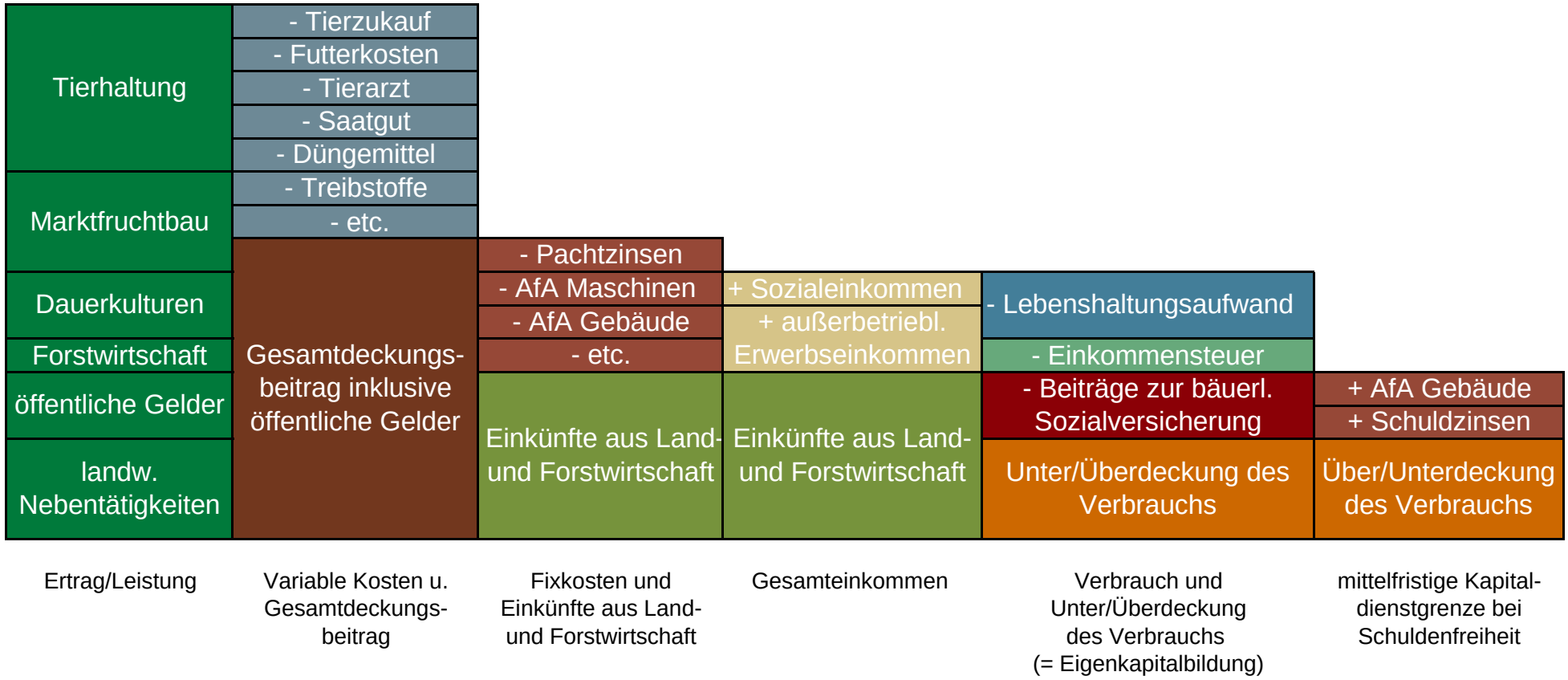Ableitung wichtiger betrieblicher Kennzahlen