

THE ROLE OF MANAGEMENT ACCOUNTING IN THE DECISION MAKING PROCESS: CASE STUDY CARAȘ SEVERIN COUNTY

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ABSTRACT: Management accounting is an important part of the economic information system, with a key role in decision making, whether we talk about small and medium enterprises or large companies. However, management accounting is superficially treated in most economic entities, there are entities in which professional accountants consider management accounting as optional, as shown in the survey performed in Caraș Severin County, querying 50 economic entities from the three categories (microenterprises, SMEs and large companies) and processing the results in SPSS.

Keywords: management accounting, economic information system, decision making, management, cost

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