

RESEARCH ON THE USE OF MANAGEMENT ACCOUNTING SYSTEM IN EARLY DETECTION

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Abstract

Businesses are facing an uncertain world that is constantly changing due to social environment, consumer demand and product competitiveness, representing the determining factor of competitive market pressures. In order to choose between alternative business opportunities, the managers need information about future costs and revenues and how they may vary at different levels of activity. In decision-making processes, the information from the internal and external environment must be considered, in order to identify all the opportunities and threats specific to the activity. For an efficient and fruitful use of this information in business environment, management accounting systems are used for providing performance reporting, planning, budgeting and forecasting processes, which are fundamental to management. The aim of this study is to analyze the role of management accounting systems in decisions process, by improving understanding of how managers use management accounting systems, through a questionnaire addressed to automotive industry companies, at international level.

Keywords

Management accounting, decision process, systems, managers, automotive industry.

JEL Classification

M10, P40, D81

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