

## **CONTENT AND IMPORTANCE OF MANAGERIAL ACCOUNTING POLICIES IN THE DECISION-MAKING PROCESS**

**Iuliana Țugulschi<sup>1\*</sup>, Natalia Curagău<sup>2</sup>, Rodica Cușmăunsă<sup>3</sup>**

*<sup>1)2)3)</sup> Academy of Economic Studies of Moldova, Chisinau, Moldova*

### **Abstract**

At the present moment, the entities are operating under conditions of tough competition, which imposes the need to organize a viable management accounting system. Currently, in most of the entities in the Republic of Moldova, managerial accounting is not kept or only unreliable attempts are made to organize it. The created situation can be explained by the lack of a basis and some methodological recommendations regarding its organization. In this context, it is proposed to develop at entity level a managerial accounting policy that would include three key compartments: organizational, technical and methodological.

The article proposes the basic elements that must be included in each of its compartments. As a result, the managerial accounting policies will help to ensure the efficient management of financial resources by internally regulating the principles, methods and procedures used to record, report and analyze accounting information needed by management in the decision-making process.

### **Keywords**

managerial accounting, managerial accounting policies, management control, internal regulations, basic elements, basic compartments, decision-making process.

### **JEL Classification**

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\* Corresponding author, **Iuliana Țugulschi** – [tugulschi.i@ase.md](mailto:tugulschi.i@ase.md)