

**NORMAREA SI NORMALIZAREA CONTABILITATII DE GESTIUNE  
LA NIVELUL ÎNTREPRINDERII /  
REGULATION AND NORMALIZATION OF MANAGEMENT  
ACCOUNTING FOR AN ECONOMIC ENTITY**

*Prof. univ. dr. Neamtu Ion-Horia - Academia de Studii Economice Bucuresti  
Asist. univ. drd. Teiusan Sorin-Ciprian - Universitatea „1 Decembrie 1918” Alba-Iulia*

***Abstract:** In the first part of the following paper, we discussed about a few concepts related to the theme approached. Then, we concentrated our research on the management accounting' normalisations in the enterprise' area. We proposed ourselves a small prospect action of the normalisation possibilities and practical modalities' explorations to put in practice the management accounting. The leader of this process is the management accountant.*

*Keywords: management accounting, normalisation, management accountant.*

JEL Codes: M41.