

# **SISTEMUL INFORMATIONAL AL CONTABILITATII DE GESTIUNE / THE INFORMATIONAL SYSTEM OF MANAGEMENT ACCOUNTING**

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***Abstract:** The present paper work contains a few aspects about the informational system of management accounting. In the first part, there are presented information related to the following concepts: information, informational system, informational goods and informational resources.*

*Then we discussed about the accounting as the most important supplier of economic information. The accounting piece of information is the accountancy' end product. The accounting informational system has two components: the financial accounting and the management accounting. We were interested about the second component.*

*Keywords: informational system, management accounting, accounting informational system.*

JEL Codes: M41, D80.