

**UNELE OPINII PRIVIND PERFECTIONAREA CONTABILITATII
MANAGERIALE /
SOME VIEWPOINTS ON IMPROUING MANAGERIAL ACCOUNTING**

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***Abstract:** This paper presents the actual accountancy methodology and costs calculation in a single circuit, which considers the collecting and distribution of them related to their destination – on calculating articles – does not allow the distinguished reflection of the expenses depending on the economic nature. We are presenting some considerations for general organization of the accountancy and the production expenses especially in two circuits, one depending on the economic nature in the general or financial accountancy, on their destination, in the managerial accountancy.*

Keywords: managerial accountancy, costs calculation, accounting organization.

JEL Codes: M41.