

REGULATION AND NORMALIZATION OF MANAGEMENT ACCOUNTING FOR AN ECONOMIC ENTITY

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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*