

MANAGEMENT ACCOUNTING AND ITS IMPACT

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ABSTRACT

Accounting as a scientific discipline, identifies, records and communicates information that is relevant, reliable and comparable to decisions by the user. Management accounting differs from financial accounting mainly regarding users. Managerial accounting information needed for internal users, while financial accounting information users external addresses. The objectives of management accounting related to meeting the objectives of the Organization. Accounting Management helps an organization to make decisions, control, planning and reporting of more qualitative information. Competition, increased services and information technology advances are key factors that have contributed to greater practice of management accounting in the enterprise. This means active participation of management accountants in key processes of the enterprise. Today, their role is very large and the application of ethical standards is mandatory.

Keywords: Accounting, enterprise, management, financial, economy.