



CONTABILITATEA RESPONSABILITĂȚILOR ÎN ORGANIZAȚIILE DESCENTRALIZATE ACCOUNTING ORGANIZATIONS DECENTRALISED RESPONSIBILITY

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Responsibility accounting personalizes the managerial accounting systems. This is especially valuable in a decentralized company. The term of responsibility accounting refers to various concepts and tools used by managerial accountants to measure the performance of people and departments in order to foster good congruence. The paper is focused on explaining the concept, the conditions that are necessary to apply the responsibility accounting in the decentralized organizations and the advantages offered by this.