

THE ROLE OF COST INFORMATION IN DECISION-MAKING. CASE STUDY

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ABSTRACT: The purpose of this paper is to understand how information derived from management accounting has an impact on development and foundation of new decisions and therefore to better understand the relationship between management accounting and information. Using as an example a case study from the mining industry we will show the efficiency of information provided by management accounting in decision making and the operational control of the production process.

Key Words: Cost, Management Accounting, Information, Expenses.

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