

PRO ȘI CONTRA CONTABILITĂȚII COSTURILOR GERMANE (GPK)

INSIGHT ON GERMAN COST ACCOUNTING - PRO UND CONS

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Abstract: Financial accounting provides poor guidance for management decision making process. Thus the need for a sophisticated cost accounting system—explicitly for management decision making—is extremely important. The German cost accounting (GPK Grenzplankostenrechnung) unites and addresses the need of both financial and managerial functionality and costing requirements. GPK’s objective is to provide meaningful insights and analysis of accounting information.

Keywords: German cost accounting, accounting information