

Ciljevi obračuna troškova sa aspekta planiranja i kontrole



- Planiranje i kontrola su dve faze upravljačkog procesa preduzeća i u nadležnosti su organa upravljanja. Pri tome, treba reći da su planiranje i kontrola toliko međusobno vezani da je svako povlačenje razlike između njih neprirodno.
- Organi upravljanja se u ostvarivanju ovih faza oslanjaju na računovodstvo u širem smislu i u tome deluju jedinstveno.
 - U informacionom pogledu oni se oslanjaju pre svega na obračun troškova, ali i na finansijsko računovodstvo, što implicite pretpostavlja čvrstu utemeljenost planiranja i kontrole na organizacionoj strukturi preduzeća.



Organi Chuttia Ogliad Strukturi Ta Funktsii

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