

Analysis of Resource Consumption Accounting as a New Approach to Management Accounting

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Abstract : This paper presents resource consumption accounting as an imaginative way to deal with management accounting which concentrates on administrators as the essential clients of the data and gives the best information of conventional management accounting. This system underscores that association's asset reasons costs, accordingly in costing frameworks the emphasis ought to be on assets and utilization of them. Resource consumption accounting consolidates two costing methodologies, action based and German cost accounting method known as GPK. This methodology notwithstanding giving a chance to managers to decide, makes task management accounting as operational. The reason for this article is to clarify the idea of resource consumption accounting, its parts and highlights and use of this strategy in associations. In the first place we deliver to presentation of resource consumption accounting, foundation, reasons for its development and the issues that past costing frameworks confronted it. At that point we give standards and presumptions of this technique; at last we depict the execution of this strategy in associations and its preferences over other costing strategies.

Keywords : resource consumption accounting, management accounting, action based method, German cost accounting method

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