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TRENDS OF ACCOUNTING DEVELOPMENT IN ENTERPRISES

(Entwicklungstendenzen im Rechnungswesen)

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The main tasks of modern accounting in industrial enterprises are described in this paper; prognosis and follow-up of solvency, prognosis and checking of profitability, achievement of economic efficiency, control of plan computations, participation in reaching decisions in the policy of the enterprises, etc. New methods are indicated for achieving the tasks in book-keeping: The inclusion in computation, of the data expressed in natural units, in correlation with those in units of value; application of operation research (problems of optimization, linear programming: simulating computations, enterprise games, etc.); use of electronic computers.

Some general schemes are also presented, from which the possibility results of using bookkeeping as a managing tool.