

عنوان مقاله:

Solving the economic models using the LINGO software to advance management accounting goals

محل انتشار:

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خلاصه مقاله:

management accounting in the 1980 s has been strongly criticized by the major problems such as providing misleading information, failure to provide cost information, non - separation of dissimilar expenses, using the common basis for cost allocation. When managers need information in order to control and effective management, management accounting acts very late and inappropriate. therefore, the reportages which used in management accounting do not contribute to reducing costs and increasing profitability to managers. so in recent years, managers and authors and experts of financial or economical profession have tried to find new ways of controlling costs and accounting. whereas industrial accounting is involved with calculating costs and expenses, management accounting is making optimal decisions by using cost and expense s information, how much this obtained data of cost calculating process be more accurate, the managers will be able to make more optimal decisions. in this research, by solving the mathematical models of costs, we will have limited resources allocation in an economic unit. This study is applicable and with the import of inquiries into operations and using the LINGO software will accelerate the solution of simple and complex models and will remove different hand - based computation methods and will be an interdisciplinary perspective for the field of accounting

کلمات کلیدی:

industrial accounting - accounting management - research in operation - cost - optimal operation - optimizing the mathematical model – transportation system

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