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**ЗНАЧЕННЯ ГЛОБАЛЬНИХ ПРИНЦИПІВ  
УПРАВЛІНСЬКОГО ОБЛІКУ У РОЗВИТКУ ТЕОРІЇ,  
ПРАКТИКИ І ПРОФЕСІЙНИХ КОМПЕТЕНЦІЙ**

**ЗНАЧЕНИЕ ГЛОБАЛЬНЫХ ПРИНЦИПОВ  
УПРАВЛЕНЧЕСКОГО УЧЕТА В РАЗВИТИИ ТЕОРИИ,  
ПРАКТИКИ И ПРОФЕССИОНАЛЬНЫХ КОМПЕТЕНЦИЙ**

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 Sciences,  
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## **THE IMPORTANCE OF GLOBAL PRINCIPLES OF MANAGEMENT ACCOUNT IN THE DEVELOPMENT OF THEORY, PRACTICE AND PROFESSIONAL COMPETENCES**

*The adoption of effective management decisions in an environment of unstructured information flows is an important process. The theoretical basis of management accounting is its concepts and principles. Conceptual bases of management accounting should be formed taking into account the processes occurring in the internal and external environment of the enterprise as an object of management. Developed by international organizations, the Global Principles of Management Accounting determine the best practice of accounting, contribute to the achievement of a sustainable value of the organization. Observance of global principles of management accounting allows to achieve growth of business value and ensures sustainable development of the economy. Important are the competence of specialists who make managerial decisions and ensure the growth of business value.*

**Key words:** *management accounting, principles, concepts, competences, sustainable value, sustainable development, internal environment, external environment.*

[1], [4; 5], [7], [10], [11]

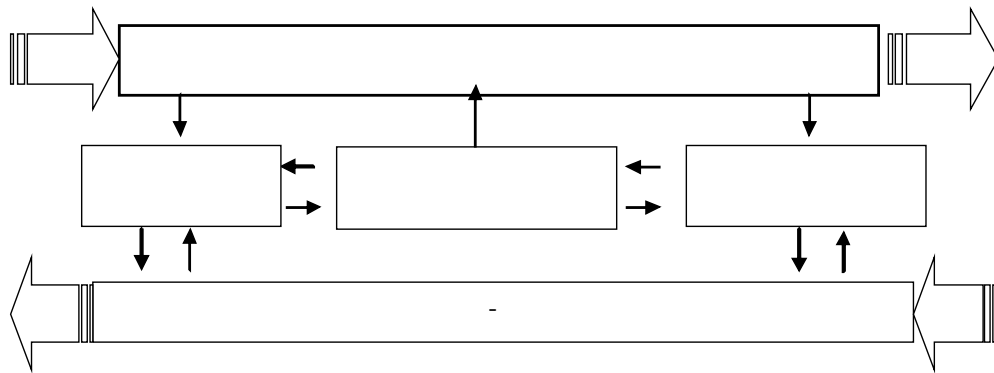
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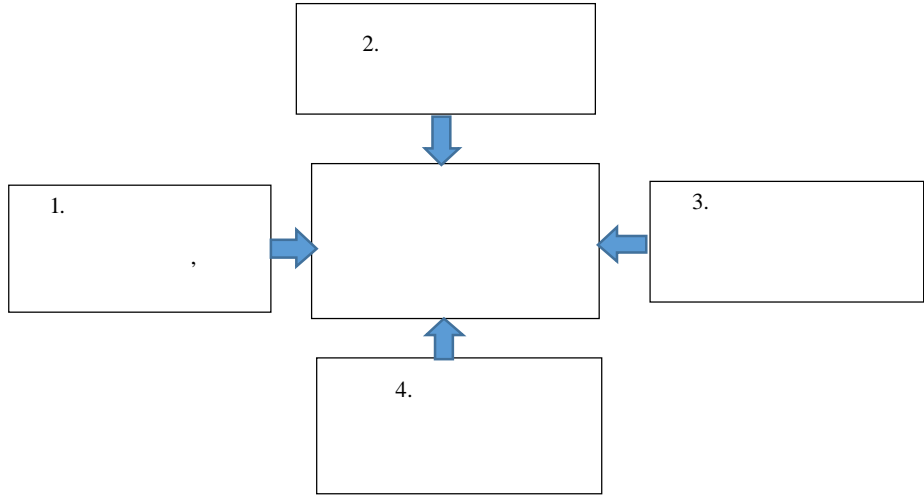
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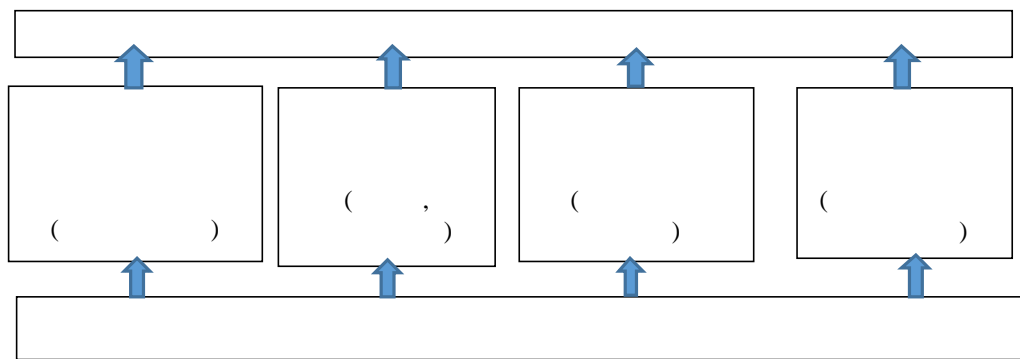


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