The overall problem of the importance of management accounting, is dealt with in very broad literature. Collier (2003) states that management accounting has been inevitable since the Industrial Revolution, that involved more refine and complex production processes. Companies used to need management accounting to have the costs under control. Evolution of companies and economy only urged further evolution of management accounting, and in no way has its role decreased. Consciousness of managers about how important MA should be related to tight links between management accounting processes and other areas vital for organization (marketing, production, human resources, etc.) (Collier 2003). What should be said, awareness of management accounting should be considered as one of qualities of good or weaker leadership within companies. So therefore, it is not only technical detail to know, and use MA, but it is also a factor that can influence people to work, or to discourage them (if MA is not well adopted). Lucas, Prowle and Lowth (2013) elevate the importance of education that is to raise the awareness of management accounting among managerial staff.

Overall structure of organization reflected by MA practice distinguishes three types of responsibility centres: profit and investment centres, and cost centres as well. Also there are revenue centres. The need for these elements seen in the organizational structure, from the point of view of management accountants is strongly defended since various parts of organization pay to some key performance indicators in different way. Profit centres are responsible for keeping with sales margin targets. Revenue centres are only to generate as big revenue, as possible. Cost centre are tagged to these parts of organization that are hardly associated with other performance figures, but they generate costs. What is cost centres, is rather resolved on the level of departments (Shim & Siegel 2009: 334-336).

In the development of management accounting practice, it divided into traditional and alternative approaches. This, too applies to costing practices. Adsorption costing is classified as one of less flexible techniques of costing in production, and other areas of activities. Juxtaposed to, e. g. variable costing, it identifies fixed manufacturing overhead as a product cost, instead of period cost. In some cases of predicted income, costs and profit, adsorption costing may give biased and overstated result on profit and may encourage managers to launch overproduction (California State University 2013). In other techniques, like direct costing, fixed manufacturing overhead is dealt with other way round. While in absorption it is added to the costs of production, in direct costing it is charged directly to the income, and this decreases the expected profit and margin (Management Accounting: A Venture into Decision-making, 2012:

96-99). Colin Drury (2001) rather advocates for direct costing that better deals with measuring the real costs of production, that is applied both to a unit, and a volume of production.