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## **INFLUENCE OF CONTINGENCY THEORY ON THE TRANSITION FROM THE TRADITIONAL ACCOUNTING SYSTEM TO ON ACTIVITY BASED COSTING**

In recent years, in many companies there are significant changes in their organizational structure and information technology, which is often associated with changes in the competitive environment. In particular, the development of information technology has led to innovation and changes in the collection and analysis of information within and between organizations. These processes of change are important for management accounting, affect changes and are an integral part of the life of the organization. The main factors influencing the needs of the transition from the traditional accounting system to the activity based costing on practical research data are considered. Basic methods and models for identifying and analyzing the factors that influence the successful implementation of the process of such a transition are disclosed. The possibility of using the theory of contingency theory to identify the prerequisites of transition to more modern accounting models is analyzed.

*Keywords:* contingency theory, traditional accounting systems, activity-based costing.

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