Abstract
The organizations should have an integral accounting information system, formed by a financial accounting and a cost accounting that would nurture their management control systems and would allow their internal users to benefit of opportune, pertinent and comparable information so that they could translate the strategies into managerial results. At the present time, there is the shared vision that the costs and management accounting constitute an information system able to provide outstanding information for the enterprise management. Therefore, independently from the type of organization, the managers get benefits if the costs and management accounting provide them information that helps them to plan and to control the operations organization. In this generalization, three aspects stand out: the accounting of costs as an information system, the management control systems as linkage and conductive mechanisms of the organization activities and the managerial profitability as a measurement of the organizacional performance.

Keywords
Financial accounting, cost accounting, management control systems, managerial profitability.