
**STUDIU DE CAZ.
CALCULAȚIA COSTURILOR LA MECANICA S.A.
– METODA PE COMENZI**

**CASE STUDY.
CALCULATION OF COSTS AT MECHANICS S.A.
– ORDER BASED METHOD**

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Abstract: Cost accounting is a feasible expression of management and there are many types of systems that could help us carry out this task. Nevertheless, one must be aware that their architecture is not singular and that cost systems are essentially a model of the activity of an enterprise which involves a certain simplification of reality. Therefore, there is no superiority of a cost system over the other, but we can talk about more or less coherence between the cost system and the general management of the organization. The paper shows how in this field, simplicity is desirable, but only if two particular conditions, two fundamental criteria are fulfilled: the cost must be particularly relevant in the decision making process and in addition, it must be consistent with the general management of the organization.

Keywords: direct costs, indirect costs, distribution keys, productive time