

# **COSTUL ÎN PROCESUL DE FUNDAMENTARE A DECIZIILOR ȘI EVALUARE A PERFORMANȚELOR**

## **THE COSTS IN THE FOUNDATION OF DECISIONS AND EVALUATION OF PERFORMANCE**

**Lector dr. Valentina GOLEA**

**Lector dr. Adriana Mihaela IONESCU**

**Asist.drd. Nicoleta NICULESCU**  
Universitatea Politehnica din București

**Abstract:** The paper shows the constant necessity of costs knowledge when economic performance is concerned. We present theoretically and through case studies various methods of calculation and cost management, which integrate the market expectations and are forward looking: the opportunity costs and decision costs, the target costs and the costs of activities.

**Keywords:** opportunity costs, decision, target costs, activity, performance.