

PARTICULARITĂȚI ALE CALCULAȚIEI COSTURILOR ÎN CONTEXTUL NOILOR REGLEMENTĂRI CONTABILE

COST CALCULATIONS PARTICULARITIES IN THE CONTEXT OF NEW ACCOUNTING REGULATIONS

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Abstract: Regarding the organization of management accounting and the calculation of production cost one may draw the following conclusions: regarding the organization of management accounting, only OMFP no. 1826/2003 offers stipulations, among which: management accounting is organized by the administrator of the legal person, by using specific accounts or by developing accounts in financial accounting or using their operational and technical evidence (extra accounting); however small and medium companies can easily use the extra accounting method, which is based on a table, in which one finds the production cost components, but within larger firms, where the direct and indirect costs are localized in several centers (departments) it is requires a rational use of new class accounts, using a computer software to facilitate labor; regardless of the organization of management accounting, accounting or extra accounting, the manager must choose the most appropriate calculation method and system of organization, according to: the type of production, the technological process, the manufacturing classification, the purpose of management, business seasonality, production cycle, the object of activity, etc.

Keywords: costs, cost classification, allocation of indirect costs, rational charging, management accounts system