

SCHIMBAREA SISTEMULUI DE CALCULAȚIE AL COSTURILOR LA FIRMA ALPHA

THE CHANGE OF COSTING SYSTEM AT ALPHA COMPANY

Prof.dr.ing.,ec. Doru FĂRCAȘ
Universitatea Tehnică din Cluj-Napoca

Abstract: Designing a system of costing should begin by seeking answers to the following two fundamental questions: a) what is the objective of representative cost to be considered? ; and b) which is the method of calculation most consistent with the overall organization management, according to the chosen objective? This case study wants to highlight the advantages of implementing a system of activity-based (ABC) costing used by a growing number of companies around the world, especially on applications targeting small and medium-sized companies.

Keywords: computation system, costs, base distribution, activity, process, distributors, profitability