

COST CALCULATION METHODS IN MINING INDUSTRY

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N/A

Abstract:

Financial accounting has the role of providing the necessary information for the drawing up of financial situations, offering to the internal and external users of the enterprise data regarding its financial standing. Unlike financial accounting, administration accounting seeks to offer an analytical image concerning the internal products of the enterprise that create quantitative and qualitative changes in the shareholders' estate trusted to the managers for an efficient administration. The enforcement of a calculation method in the mining industry has to take into account its integration into the field of the mining enterprise and the accomplishment of the requirements of a modern informational cost system, able to answer at any time to the continuous pressure exerted by the external factors of the enterprise.

Keywords: *administration accounting, calculation methods, mining industry.*

JEL codes: *M41, D24*