

METHOD OF LAYING A STANDARD COST FOR CALCULATE M3 OF TIMBER CUT

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Abstract:

The product issued out of wood exploitation is represented by the plain crude wooden varieties, representing segments of trees brought up to suitable forms, sizes and qualities for industrial processing (mechanical or chemical) or for direct use (in constructions, as fuel etc). The technological process as part of the production process refers to direct, qualitative and quantitative transformation, including the operations of cutting, down the trees, cleaning off the branches and cutting the logs as well as the operations concerning the bringing out of the wood and the specific works on the primary platform. The cost of the wood shopping up includes also the cost for direct expenses for exploiting the entire wooden quantity (materials, manoeuvre, including the expenses represented by the organizing and carrying out of the exploiting works (preparations of the wooden quantity from a technical point of view, preparation for the labour, protection for safety and supervision in case of fires). The productive process for shopping up the wooden quantity involves the carrying-on production its value influencing the production cost within an administration period.

Keywords: management accounting, costs

JEL codes:: M41, M11