

POSSIBILITIES FOR THE EFFECTIVE PURSUANCE OF THE COSTS IN THE PORCELAIN INDUSTRY

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Abstract:

The standard cost method promotes the anticipated calculation of the costs of production and the determination, pursuance and the control of the digressions from the costs of production. The standard costs represent preestablished costs of production on strict scientific basis in the conditions imposed by the technological proceedings used for obtaining the products as well as by the organizational and functional structures of the enterprise, valid in the period taken into account. The typical structure of a total cost of production calculated by the standard cost method is made of three main articles of the costs' calculation, namely: materials, manpower, indirect costs. By applying the standard cost method in the variant unique standard cost in the enterprises from the porcelain industry, the current effective control and the post-effective control offer bigger advantages than in the case of applying the classical methods of costs' calculation.

Keywords: costs, standard cost method, porcelain factory.

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