

CRITICAL ANALYSIS OF MANAGEMENT ACCOUNTING AND COST CALCULATION SYSTEM FROM THE FOOD INDUSTRY OF MANUFACTURING DAIRY PRODUCTS AND WAYS OF IMPROVING IT

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Abstract

In today's market economy and the current requirements of the European Union, management accounting has become a necessity for efficient pilotage of an organization that wants to remain competitive. To provide operatively information regarding the costs of production on one hand, and on the other to forecast the development of management accounting, are necessary requirements to promote a method of costing based on predetermined cost, i.e. standard-cost method. This is because the standard-cost method provides information on production costs with operational forecasted and functional data. In fact, this study, through the findings which will emerge from detailed analysis of the organization way of management accounting and cost calculation in an food industry enterprise of manufacturing dairy products, represents an alternative regarding concrete way that such an enterprise can improve their management its leadership through costs.

Keywords: cost calculation, food industry of manufacturing dairy products, critical analysis, methods of calculation, standard cost calculation.

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