Dedicated to Professor Ioan A. RUS on the occasion of his 70ᵗʰ anniversary

Implementing some mathematical models to be applied in the cost calculation systems

DIANA ANDRADA FILIP, GHEORGHE FĂTĂCEAN and RODICA IOANA LUNG

ABSTRACT. An improvement of the classical model for determining the cost of goods, in condition in which we assist a new governance in the economic entity, based on the cost allocation of resources consumption connected to the activity efficiency is proposed. This model applies a series of coefficients in allocation process of the indirect expenses over the cost at different level of activity and responsibility like: production, administration and sales.

DIANA ANDRADA FILIP
FACULTY OF ECONOMICS AND BUSSINES ADMINISTRATION
TEODOR MIHALI 58-60
400591 CLUJ-NAPOCA, ROMANIA
E-mail address: dafilip@econ.ubbcluj.ro

GHEORGHE FĂTĂCEAN
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION
TEODOR MIHALI 58-60
400591 CLUJ-NAPOCA, ROMANIA
E-mail address: gfatacean@econ.ubbcluj.ro

RODICA IOANA LUNG
FACULTY OF MATHEMATICS AND COMPUTER SCIENCE
MIHAIL KOGĂLNICEANU 1
400084 CLUJ-NAPOCA, ROMANIA
E-mail address: srodica@cs.ubbcluj.ro