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Title	The ways of perfection managerial accounting and cost calculation
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Abstract	<i>Improvement and diversification of costing methods should consider, in addition to efficiency, foresight and responsibility, and reduce the workload necessary to obtain information on costs of production and costs, and possible recovery of the information obtained. This process requires the adoption of systems, methods and techniques of budgeting, tracking and costing, to provide efficiency, simplicity, economy and provision.</i>
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