

## Managementul prin costuri si implicatiile costului in indicatorii financiari la S.C. Vinifruct S.A. Copou - Iasi

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Cost management is a management system used by many firms and it consists of grounding the costs of each and every objective and classifying the effective framing of costs, within a planned level.

This paper is a study of the production costs in accordance with the evolution of the complex activities that take place within an agricultural farm with a view to improving the current resource management.

Cost analysis and that of its implications in the formal results of the farm unit represents an important element in the efficient functioning process, for it also offers the necessary elements the manager needs when it comes to deciding upon something.