

COSTURILE ȘI PROCESUL DECIZIONAL - O PARTICULARIZARE LA NIVELUL EXPLOATĂRILOR MINIERE DIN CADRUL COMPANIEI NAȚIONALE A HUILEI S.A. PETROȘANI

COSTS AND DECISION PROCESS – A PARTICULARIZATION AT THE LEVEL OF MINING OPERATIONS WITHIN THE PETROSANI NATIONAL BITUMINOUS COAL COMPANY

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Abstract: Calculation of costs oriented towards control and decision has become one of the basic components of the firm's profitable administrative mechanism. As an informational tool, this calculation "produces" and offers information regarding costs and profits, and as an administrative tool, it represents a decision technique that increases profitability. The specific technological features of the mining industry have deep implications on the decisional process. This article wasn't meant to offer a complete exhausting analyzation. Using of the availability of some information, we tried to concentrate upon the application of costs in the decision process, with particularization at the mining exploitation subunits level within the National Hard Coal Company.

Keywords: mining company, mining operations, costs, management, decision.