



Početna stranica
Abecedni popis časopisa

Časopisi po područjima

Prirodne znanosti
Tehničke znanosti
Biomedicina i zdravstvo
Biotehničke znanosti
Društvene znanosti
Humanističke znanosti

Uredništva

Prijava novog časopisa



[Drvna industrija, Vol.60 No.2 June 2009.](#)

Izvorni znanstveni članak

Utilization of contribution margin in the costing system in production of components for wood working machines

Marek Potkány; Department of Enterprise Management, Faculty of Wood Science and Technology, Technical University in Zvolen, Slovak Republic

Miloš Hitka; Department of Enterprise Management, Faculty of Wood Science and Technology, Technical University in Zvolen, Slovak Republic

[Puni tekst \(Engleski\) Str. 101 - 110 \(pdf, 510.31 KB\) downloads: 31](#)

Sažetak

The aim of this paper is to propose optimization of costing method for planning a production-sales programme of the chosen engineering enterprise dealing with the production of components for wood working machines. This engineering company uses the calculation pattern methodology in the comprehensive cost accounting system. All costs components are absorbed by individual outputs in this cost calculation. The results of this calculation are not available for decision-making tasks. In order to solve the decision tasks relating to output assortment optimization, it is necessary to show separately variable costs influenced by changes in production volume and fixed costs not influenced by changes in production volume. For these reasons we propose a specific application of retrograde costing as a necessary condition for effective system of decision-making on the basis of contribution margin calculation. The contribution margin/standard hour is the criteria for the calculation in a critical place of production and this is very important information for developing an optimal production-sales programme.

Ključne riječi

calculation; costing; cost; profit; contribution margin

[\[Hrvatski\]](#)

Posjeta: 46 (od 01.01.2007.)



Pretraživanje članka

traži ▶

[Napredno pretraživanje](#)

[Upute za pretraživanje](#)

Moj profil

[Registracija novih korisnika](#)

Korisnička oznaka (email)

Lozinka

prijava ▶

[Zaboravili ste lozinku?](#)