

## EVOLUTION OF THE NOTION OF COSTS

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**Abstract:** *Costs represent a notion of maximum generalization, which designates both elements involving prediction and elements materialized in official accounting documents. In the present paper, we are trying to bring arguments for the public acceptance of the phrases: cost accounting and accounting of accounting costs. By accepting the duality of the two types of costs, for example production cost and production accounting cost, anyone can understand that the first phrase refers to a predictable situation - specific for planning, while the accounting cost of production reflects the real situation of effective costs related to production, an aspect central to accounting, both as a study discipline and as a standardized work technique. As such, the formal accounting of a company is the one that reflects the accounting costs, i.e. the actual expenditure of financial means, while the cost accounting reflects possible variants of carrying out the activities. The notion of cost is very relative as it may or may not include among the possible variables the safe one, while the phrase accounting cost certainly contains the actual spending.*

**Keywords:** *costs, accounting, firm, expenses, production cost, production accounting cost.*

### 1. General information about costs and accounting

Among economists, there is enough discussion about the correlations between accounting and costs, an issue which concern both those who have a decisive influence upon it and those whom it serves.

However, “accounting” is perceived to be a field of knowledge of economic reality, related to separate economic resources. At the same time, accounting is considered to be technical, scientific and economic language, which generates sufficient inaccuracies among those who share this notion. Its technicality is frequently invoked by the established and standardized content of specialized works, because it is clear to everyone that, at least

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