THE COSTS: THEORETICAL AND PRACTICAL APPROACHES

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Abstract

In this article, the authors studied the evolutionary process of costs, from actual costs to standard costs and activity costs. In the process of developing the costs, we found that at the basic raw material production stage, direct costs outweigh the indirect costs, but in the process of transforming the raw material into finished products there is a reverse process - indirect costs outweigh the costs direct, process related to cost-per-activity. That is why we believe that a new state strategy is needed on the producer price. We also think that although there are negative approaches to standard costs, these costs are welcome to fund social activities. We also consider that cost-benefit analysis of a social nature justifies, firstly, the social result obtained, and then costs. Therefore, the use of the concept of costs must be in line with the nature of the economic and social domain.

Keywords: costs, full costs, direct costs, indirect costs, standard, cost-per-activity, cost-benefit analysis, standard cost per student-weighted, normative value, value assignment.

JEL classification: H4, H72, H83

Introduction

Costs are a very important and current economic category for the entity, as they have a direct impact on its benefit, influencing the structure of the production price. In order to streamline production costs, costs (consumption) in the production of economic assets, the entity's managers must strictly manage cost control. To this end, managers need to know the cost structure and be able to analyze the cost per unit of product in dynamics and make timely decisions to improve cost use.

Costs and expenses are key elements of the entity's management control. Effective use of these two key elements depends, first of all, on the internal work of the entity; on the other hand, these key elements are under the external factors (competition, monopoly prices, inflation, etc.). That is why we consider the role of the state in a free economy that can influence economic policy.

"The economy can be compared to a ship, whose canvas is inflated by the free activity of the entrepreneurs and at the helm of which the state is. If the rudder is missing, the blades are harassed by the winds blowing in all directions, and the ship is in danger of spoiling." (Vasili LEONTIEV)

I. Definition and essence of the costs

Costs, as a key element of management control, are always in the attention of economics researchers, starting with their definition. Thus, in the modern Romanian dictionary we find that costs are "the amount of money spent for producing or buying a good, performing a work, providing a service" (DEX). Economist Viorel Ţurcanu, ASEM University Professor, addresses the costs (Consumption as follows: "Consumption (costs) is the entity's resources, used to produce products and provide services in order to obtain profit" [11, p.60].

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Romanian Economist Achim T. Baciu considers that "the cost is an economic category that expresses, in cash, the living and materialized labor costs incurred for the purchase or production and sale of a unit of material goods, executed works or services rendered by an enterprise "[2, p.11].

Economist Bugaian Larisa, professor at UTM, believes that "the economic cost term expresses the value of the resources used to complete an economic process that ends with a product or service" [3, p. 15].

Other cost-sharing researchers place the emphasis on spending, thus "cost is an expense or a cost amount determined by a product or place of business in which the good (product, work or service) occurs and a management period" [6, p. 18].

In the National Accounting Standards (NAS) "Costs (consumption) are the resuscitation used for the manufacture of products, the execution of works and the provision of services in order to obtain an income. As a rule, they are directly linked to the production process, and therefore occur as far as the marketing of finished products, goods and the provision of services "[13].

Financial costing distinguishes between costs and expenses. If the costs are directly related to the process of production and occur up to the sale of finished products and are included in the sales price, then the costs arise from the economic and financial activity of the entity and are not directly related to the production process. They are reflected in the entity's Financial Statement and the determination of the (loss) period of the management to the tax is deducted from the income from different activities.

The production costs are of great importance to the entity. University Professor (ASEM) Alexandru Nederiţă considers that "production costs are the resources expressed in terms of value and consumed for the manufacture of goods or services" [5, pp. 481-484].

Researchers of the cost concept were motivated by the impact of costs on financial indicators. Therefore, it was necessary to investigate the evolution of this concept, which is directly related to the efficiency of any activity.

II. The evolution of the cost concept

The notion of cost has a special history. The cost is related to efficiency, having a direct impact on the benefit of the entity.

Based on the essence and purpose of the cost, researchers of all time have been looking for cost-effective ways, so they have evolved into evolutionary development. If we look at the evolution of costs, we realize that research has begun at the real cost, when producers tended to increase costs, spending to increase the volume of their production, but have suffered from scarce resources. Then it went to the planned, standardized or standard costs.

The issue of spending efficient has always been related to costs. Then, from the planned costs, it went to the notion of standard cost. This notion appears at the beginning of the twentieth century as a standard cost method. The standard cost method establishes anticipated direct and indirect production costs, serving as an orientative trend for the enterprise. Then the standard cost method was used in all economic sectors, including the public sector.

Thus, in the preparation of the public budget (state budget), certain statutory costs, called budget costs or standard budget costs, are based on the establishment of functional budget expenditures (eg general government functions, education, health care, etc.). Thus, standard costs are cost measurement standards, the purpose of which is tendency orientation and comparison with the actual ones.

Searches for cost effectiveness and costs have been worrying economists on the ground since the 20th century. Economics researchers questioned the abandonment of the standard cost system that prevailed in the US in the last decades of the 19th and early 20th centuries.

The need for a new cost approach stemmed from the fact that the related costs increased both relative and absolute terms, as companies diversified into several product lines, customers, channels and regions and offered specialized features and services.

In the 1980s, standard cost systems designed during the 75-year-old scientific management move nowadays no longer reflects the current economic reality.

A very large contribution to the development of the cost concept was brought by the American scholar Kaplan Robert Steven (1940), a professor at the Harvard Business School. Kaplan Robert S. in collaboration with the scientist Anderson Steven R. investigated costs at a different angle from the point of view of how to consume resources to produce a good, promoting a new approach in the "Time-Driven Activity-Based Costing" (2004) in which they promoted the concept of cost-per-activity [10]. Activity-Based Costing (ABC) tries to measure product cost and customer profitability.

As originally introduced in the 1980s, the ABC method corrected the serious deficiencies of the traditional cost system. Traditional systems typically use only three cost categories: labor, materials and general expenses.

Many companies have moved from production strategies to those that offer customers a variety of varieties, features and options. The customer oriented strategy has tried to attract, retain and grow the business by offering services such as: Producing and storing a larger variety of products; supporting multiple incoming and outgoing channels (delivery of finished products, production and delivery in smaller sizes directly to customers, etc.).

All these new services have created value and loyalty among customers, but none has come for free. To provide extensive variety and new features and services, companies have had to allocate resources for engineering, programming, reception, storage, inspection, configuration, material handling, packaging, distribution.

The related costs have grown both relative and absolute, as companies have diversified into several product lines, customers, channels and regions and have provided specialized features and services.

The ABC method or cost-per-activity has greatly increased indirect costs, outpacing direct costs. But this is reality in an integrated economy. In this situation, state intervention is needed to support the underlying producer who under the new conditions is disadvantaged. The state must develop an appropriate economic policy for all parties.

The economy can be compared to a ship, the canvas of which is inflated by the free activity of the entrepreneurs and at the helm of which the state is. If the rudder is missing, the blades are harassed by winds blowing from all directions, and the ship is in danger of wreckage. (Vasili LEONTIEV)

But research into the cost concept continued, causing scientists to expand this concept from the effectiveness of the individual's interest, the entity to the effectiveness of social interest. This approach is dealt with profoundly and in detail by a group of American scholars: Anthony E. Boardman; David H. Greenberg; Aidan R.Vining; David L. Weimer (all university professors) in "Cost-benefit analysis: concepts and practice", 2nd Edition, 2001, 660p. (Translated from English in Romanian in 2004, 2nd edition - Ch .: ARC, 2004). ISBN 9975-61-337-3 [1].

This work is conceptually and practically grounded, being the most valuable work that deals with the CBA (cost-benefit analysis) method. The authors of this paper focus on the cost-benefit link, focusing on the social benefit, which does not always coincide with the benefit of the producing entity.

Cost-benefit analysis is a method of assessing a policy that quantifies in monetary terms the value of all the consequences of this policy on all members of society. The net social benefit expresses the value of this policy. The difference between social benefits (B) and social costs m (C) is the net social benefit (BSN): BSN = B - C.

We could exemplify this approach through the experience of the US Government that supported through funding and research to evaluate a series of "pilot tests", "social experiments" on social assistance reform and eventually a policy change social.

CBA quantifies the value of the consequences of state policy on the members of society. For example, with two different lives, two lives were saved! This is the essence of the social cost-benefit method. In the Republic of Moldova the cost and social benefit policy is found in the "First Home" Government Program.

III. Impact of costs on financial indicators

The research carried out by the National Institute of Economic Research in the area of setting agricultural production tariffs has served as a basis for the cost analysis of some crops in the agricultural branch [12, pp. 32-38]. Costs vary differently by structure in the value of the good (fixed costs and variable costs, direct costs and indirect costs). Our researches have demonstrated the situation in the Republic of Moldova agriculture. Because it is very difficult to analyze the process of costs by activity in agriculture, we have analyzed this process by phases: the raw material production phase and the processing stage in several agricultural crops.

In the first stage of production:

- for autumn wheat:

The weighted analysis shows that direct costs account for 97.08% of total cost structure

- (6872,5 / 7078,7) x 100 = 97,08 %.

Indirect costs account for 2.92% of the full cost structure

- (206.2 / 7078.7) x 100 = 2.92.

The weighted cost weighted analysis of full costs is 83.87% (84%);

- (5929.9 / 7078.7) x 100 = 83.77% (about 84%);

The share of fixed costs (constant) in the full cost is 15.83% (about 16%).

- (942,5 + other fixed assets 177,9 = 1120,4 lei),

- (1120,4 / 7078,7) x 100 = 15,83 %. (16%).

Conclusion. In large agricultural enterprises processing one ha of wheat in autumn, where there is a quantity of 25.0 quintals, the full costs are 7078.7 lei, these costs are equal to the normed costs. Therefore, for 1 t of raw wheat the total costs are equal to 2831.5 (7078.7: 2.5 = 2831.5 lei / t). If it produces 1 t of winter wheat at a market price of 3500 lei, then the farmer would benefit from 668.5 lei per hectare, or 23.6% will be the rate of profitability (3500: 2831.5) x 100 = 23.61%. If we refer to the producer price per 1 t of autumn wheat in 2016 (2174 lei / t), then the farmer is in total loss, he can not cover his costs either. (P / p 2174 - Full cost 2831.5 = - 675.5 lei / t), being at a loss of 675.5 lei per tonne of autumn wheat produced.

Recommendation: In order to benefit the autumn wheat producer, the researchers from INCE, the university professor, the doctor habilitat Tudor BAJURA and other researchers recommend to the Moldovan Government a reasonable price for autumn wheat producers and an annual of 3500 MDL lei, therefore the price for sale may not be less than 3500 lei / ton.

PB = VV - CV

Table 1. Producer price per tonne of grain in the dynamics of the years 2005-2017, (lei, Republic of Moldova)

Type of production	Measurement units	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Wheat	MDL / t	961	1077	2155	1464	961	1600	1987	2463	1845	1986	2430	2175	2262
Maize	MDL / t	1163	1284	2654	1555	1480	2257	2330	2906	1777	1951	2674	2585	2279
Sunflower	MDL / t	2348	2241	3963	2574	2402	4552	4572	6362	3875	4417	6592	6298	5489

Source: www.statistica.md. The price information for 2017 is from the Ministry of Agriculture of the Republic of Moldova.

-for corn grains:

In 2016, the producer's price per 1 t corn was 2585 lei / t. The difference between the selling price of one tonne of maize and the full cost per tonne of corn is 358.9 MDL per tonne of maize. (2585 - 2226,1 = 358.9 lei / t).

So the farmer has an income of 358.9 lei per ton of corn. The absolute benefit of the farmer at 1 ha will be (358.9 x3 = 1076.7 lei / ha.)

The profitability per 1 ha of maize will be 16.12% (1076.7 / 6678.2 x 100 = 16.12%;

The profitability per 1 t corn will be equal to 16.12% (358.9 / 2226.1 x 100 = 16.12%, or (sales price per tonne / full cost per ton) x 100% = 2585 lei / 2226,1 x 100% = 16,12%

- for sunflower seeds:

In 2016, the producer's price per 1 t of sunflower was 6298 lei / t. The difference between the selling price of one tonne of sunflower and the full cost per tonne of sunflower is 1556.8 lei.

(6298 Pp / t - 4741.2 Cost / t = 1556.8 lei).

So the farmer has an income of 1556.8 lei per ton of sunflower. The absolute benefit of the farmer at 1 hectare will be 3113.6 lei / ha. (1556.8 x 2 = 3113.6 lei / ha.).

Return on 1 ha of sunflower will be 32.84%. (3113.6 / 9482.4) x 100 = 32.84%).

The profitability per 1 tonne of sunflower will be equal to 32.84% (1556.8 / 4741.2 x 100 = 32.84%, or sales price per tonne / Full cost per ton) x 100%.

Table 2. Comparative analysis of the two phases

Grain type	Phase I - basic manufacturer's work)				(Phase II processing of raw material)			
	P/p lei/t	Cost/u/t	Prof./ u/t	Economic Rentability %.	P/p lei/t	Cost/u /t	Prof./u/t	Economic Rentability %
1	2	3	4	5	6	7	8	9
Wheat	2500	1968	532	27,0	3858	3156	702	47,0
Maize	2315	1571	744	47,3	4164	3258	907	67,7
Sunflower	5000	3247	1753	54,0	8814	6648	2166	80,1

Source: Analyzed and elaborated on the basis of information from the Ministry of Agriculture of the Republic of Moldova

The analysis of these three crops demonstrates the impact of costs on the absolute benefit per hectare and the profitability per hectare, these two financial indicators being based on costs and the market price of one tonne of cereals.

IV. Use of standard costing in the Republic of Moldova

Although the ABC approach criticizes the standard cost method, indicating the deficiencies of this method, we consider that we can not refer to activity costs in all areas. The activities are clearly visible in the companies producing goods, but in the budgetary sector, for example, the financing of education based on the standard cost per weighted pupil is very welcome.

Although standard costing is a cost benchmark, it changes year by year under the influence of a number of factors.

If we refer to the financing of pre-university education, the case of the Republic of Moldova, based on the standard cost per weighted pupil [8], we find that the normative values for an institution and the normative value for a weighted pupil* are increasing from year to year. Funding is based on science-based formulas. Thus, for the financing of a pre-university education institution the following formula is used:

$$V = (A \times N + B) \times K + R + I \quad (1.1.)$$

where:

V - the volume of allowances for a specific institution on the expenditure side;

A - normative value for a "weighted pupil";

B - the normative value for an institution;

N - the number of "weighted pupils" in a concrete institution;

K - the coefficient of the administrative-territorial unit, equal to 0.95, which can not be less than this value (maximum 3% for the component of the second level administrative-territorial unit and maximum 2% for the inclusive education fund);

R - allocations allocated to a concrete educational institution from the component of the administrative-territorial unit;

I - allowances allocated to a specific institution from the inclusive education fund.

Note: *Weighted pupils: The data on each class is multiplied by the weighting coefficients for each group. Student weighting ratios: 0.75 - for students in grades 1-4; 1,00 - for students of grades 5-9; 1,22 - for students in grades 10-12.

(Example: Grade 1-4 = 120 pupils x 0.75 = 90.0 weighted pupils etc.)

Volume of allowances for small schools

The volume of allocations for small schools in primary and secondary education is determined by the following formulas:

For Primary Schools with a number equal to or less than 41 "weighted students":

$$V = N \times (N1 * A + B) / N1 * K + R + I, \quad (1.2.)$$

where:

V - the volume of allowances for a specific institution in the part relating to the expenditure envisaged;

N - the number of "weighted pupils" in a concrete institution;

N1 - admitted threshold of the number of students in the institution, 41 "weighted students";

A - normative value for a "weighted pupil";

B - the normative value for an institution;

K - the coefficient of the administrative-territorial unit equal to 0.95, which can not be less than this value (maximum 3% for the component of the administrative-territorial unit and maximum 2% for the inclusive education fund);

R - allocations allocated to a specific institution from the component of the administrative-territorial unit;

I - allowances allocated to a specific institution from the Inclusive Education Fund.

For schools with a number equal to or less than 91 "weighted students":

$$V = N \times (N\ 2 \times A + B) / N\ 2 \times K + I, \quad (1.3.)$$

where:

V - the volume of allowances for an educational institution;

N - the number of "weighted pupils" in an educational institution;

N2 - the admitted threshold of the number of students in the institution, 91 "weighted students";

A - normative value for a "weighted pupil";

B - the normative value for an educational institution;

K - the coefficient of the administrative-territorial unit, equal to 0.95, which can not be less than this value (maximum 3% for the component of the administrative-territorial unit and maximum 2% for the inclusive education fund);

I - allowances allocated to a specific education institution from the inclusive education fund.

Below we present the funding of a high school based on the standard cost per weighted pupil for the 2017 budgetary year.

The volume of allowances estimated according to the formula is supplemented by student spending on food. The volume of allowances for the year 2017 at the "Ion Luca Caragiale" Theoretical High School is calculated as follows:

Total number of students - 1261

The normative value per pupil (A) - 9,803.00 lei

The normative value per institution (B) - 449 572.00 lei

Nr. of weighted students:

I-IV: 544 * 0,75 = 408

V-IX: 459 * 1,00 = 459 ⟺ 1182 weighted students

X-XII: 258 * 1,22 = 315

V=(A x N+B) K+R+I; (1.4)

V = (9803 x 1182+449572) x 0,95= 11 434 882,1 lei

As a result of the calculations we can state that the state granted 11 434 882,1 lei to the educational institution (high school) from the state budget for the financing of the educational services in the budgetary year 2017.

When calculating the volume of the allowance for the analyzed lyceum for the budget year 2017, there are no allocations from the raion component (R) and no allocations from the inclusive education fund (I), of these parameters were not taken into account, they did not were foreseen for this institution in the calculation year.

The table below presents the dynamic growth of value norms for educational institutions in the Republic of Moldova.

Table 3. Financing of pre-university education based on standard student cost (2014-2020), lei (MDL)

Normative Value	2014	2015	2016	2017	2018	2019	2020
The amount of the normative value for a "weighted pupil"	6929,0	8771,0	9603,0	9803,0	10 445,0	11218,0	11986,0
The amount of the normative value for an institution	402998,0	428982,0	450996,0	449572,0	477880,0	513258,0	548382,0

Source: Methodological notes on the elaboration of the draft budgets by the local authorities for the respective years. / MF of the Republic of Moldova.

Circular on the drafting by the local public administration authorities of 2018 draft budgets and estimates for the years 2019-2020.

Particularities regarding local public administration authorities drafting local budgets for 2018 and estimates for 2019-2020. Annex no. 1 at the circular of MF no. 06/27 of August 17, 2017.

The standard cost method, used for budget financing, establishes in advance the direct and indirect costs, in this case, for education services, serving as an orientative trend for the institution.

Thus, in the preparation of the public budget (state budget), certain statutory costs, called budget costs or standard budget costs, are based on the establishment of functional budget expenditures (eg general government functions, education, health care, etc.).

Thus, standard costs are cost measurement standards, the purpose of which is tendency orientation and comparison with the actual ones.

Although they are cost-measuring standards, they change according to a number of economic and social factors.

V. Conclusions and recommendations

From the research on costs we can see the following:

1. Cost is an expense or an amount of expenditure determined by a product or place of business in which the good (product, work or service) occurs and a period of management.
2. Costs have passed an evolutionary process, being influenced by the need for cost efficiency, resource consumption. Thus, actual costs, which were soon abandoned, went to planned, standardized or preliminary costs. Standard costs were then referred to as standard costs or budget costs.
3. Standard costs are benchmarking of actual production costs to standard for strategic decision making.
4. From the point of view of cost structure, analysis and impact on financial indicators, new approaches emerged in the first decades of the 21st century: full costs are abandoned, replaced by cost-per-activity.
5. This new approach (cost-per-activity) went into the literature under the ABC (Activity Based Costing) method. This new trend is considered by specialists as an innovation in managerial accounting at the end of the 20th century.
6. From our point of view, this model corresponds to the economic integration stage, the basic manufacturer can not afford to have all the services necessary to prepare the product for delivery. The cost-per-activity model demonstrates that indirect costs significantly outweigh direct costs.
7. We also believe that the standard-based cost system can be applied more effectively to public services, such as the Republic of Moldova, the financing of pre-university education on the basis of the standard cost per weighted pupil, because there are three categories of costs: labor, materials and general expenses.

Recommendations

1. Standard costs should not be abandoned, they serve as a guideline, they are a benchmark of scientifically established costs, but they should be reviewed each year, reflecting the changes taking place in the country's economy. We see this phenomenon in determining the standard cost per pupil weighted at financing the pre-university education in the Republic of Moldova.
2. In agriculture, the notion of standard cost does not have to be standardized. This stage is past, outdated. At the same time it is necessary to investigate the costs of activities, which is insufficient in the Republic of Moldova.

3. We propose to use the parity price policy, which would balance inter-relationships, especially between agriculture and industry. This is a necessity demanded by the economic character of the Republic of Moldova. Therefore, the Ministry of Economy should calculate activity costs, new cost accounting and market pricing, giving priority to the primary producer, the raw material manufacturer.
4. The authors' research on the financing of gymnasiums has demonstrated the financial efforts made by the state budget to finance schools with a number of weighted pupils equal to or less than 41 weighted students or 91 weighted pupils. Expenditure is high, but the quality of studies is very low. The problem must be solved for the benefit of large, district-performing schools. We believe that the money spent inefficiently for the maintenance of these schools should be directed to prepare the conditions for the children coming from small schools (gymnasiums) to normal schools where they are performing highly qualified teachers.

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