

RESPONSIBILITY CENTRES' ROLE IN PRACTICING A PERFORMING MANAGEMENT

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Abstract: A responsibility centre corresponds to an inferior level of responsibility for the enterprise and, in the same time, it is the base for calculating the performances of the one responsible with the accomplishment of the undertaken tasks. From the economic viewpoint, the responsibility centres can be classified into profit centres and costs centres. The profit centres can be considered those divisions of an enterprise, which are realizing in fact the outlet, such as the basis wards. The costs centres are those divisions of an enterprise, which are determining only the expenses (costs). From budgeting the profit and cost centres, meaning the responsibility centres, we can forecast the complete posts regarding the determination of the supplying prices. The budget laying down methodology supposes the following steps: A. Elaborating the outlet cost's budget; B. Elaborating the general administrating expenses budget; C. Elaborating the marketing expenses budget.

Key words: responsibility centre, profit centres, costs centres, budget.

Jel codes: M41, D24, D80.