INFORMATION ABILITY OF COST CALCULATION ACCORDING TO ITS TYPE

Abstract
Currently it is necessary for every company to be able to react to changing market conditions. So it is also necessary to be concerned with question of costs and revenues. That’s why quality and update cost calculation should have point in business management. The paper aims to show not only general importance of cost calculation but especially to verify information ability of different types of cost calculation applied in the business of road lorry transport. This field is discussed relatively often and competition there permanently increases. Generally there are mentioned a lot of strengths and weaknesses of various types of cost calculation in special literary sources. Then by using concrete data the paper shall verify if results of various cost calculation differ or not. Then it is also possible to say if we could suggest the optimal cost calculation for the chosen business. The verification is based on application of calculation of full cost, calculation of incomplete costs and method Activity Based Costing.

Key words
Performance, Competition, Cost Calculation, Full-cost Calculation, Incomplete-cost Calculation, Activity Based Costing

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