ABSTRACT: In this article we wanted to show the importance of the costs of providing the necessary information to the management in order to take the best decisions in crisis conditions. Under the double-effect of the pressure coming from the competition and the world financial crisis, the enterprises feel the need to understand better their costs in order to determine with maximum precision the selling prices and the limits that can be achieved for each product. It’s not only about prevision, there should also be considered the necessary ways in order to achieve the goals. That’s how we can explain the development of the today’s managerial control and of its favourite instrument, the analytic accounting of which no enterprise in Romania or Europe could be spared, and this is because behind the demand and offer of all price-competition there lies, indirectly, the cost-competition.

Key words: managerial accounting, internal transfer prices, hidden costs

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