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DOMESTIC AND FOREIGN EXPERIENCE OF APPLICATION OF COSTS ACCOUNTING METHO CALCULATION

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article investigates domestic and foreign costs accounting and prime cost calculation methods. proven that different researchers attribute the same methods to costs accounting methods or to ca pretation of their essence.

lected researches give a possibility to make a conclusion that domestic costs accounting and prime derable analytical possibilities in providing management necessities and enterprise cost control, the words: accounting methods, costs methods, calculation, production prime cost, normative metho

ovement of costs accounting methods and organization as well as production prime cost calculati long time, but still the question about correlation of concepts "costs accounting" and "calculation" lfferentiation of costs accounting and calculation methods, which in a domestic theory has been th raised the problem of correlation of these concepts were academic Chumachenko M [1] and Profess

nnection with appearance of translations of foreign editions on management accounts, terms like " dition to terms like "costs accounting method" and "calculation methods"; publications appear on ty of domestic enterprises. It is obvious, that desire to improve and develop accounting and c restimate the abilities of domestic achievements in the field of calculation because they have b nation during lots of decades.

Thus, the following problems require additional researches and solution for further scientifically rea classification of methods, which consists not only in the choice of its bases but also in the answering a to consider as a single unit or they are to be divided independently in classification; 2) improvement c foreign experience taken into account.

In economic literature there are two approaches to correlation of costs accounting and calculation metho

The supporters of the first approach think that costs accounting and calculation should be considered and calculation methods which function differently. In particular, professor Paliy V.F. marks that the c their appearance and forming course in a particular productive process with necessary completeness ; "set of methods of analytical costs accounting on production by calculation objects and methods of calcu side, professor Paliy V.F. underlines successively differences between costs accounting and calculation, side – he does not give a clear determination of the costs accounting method.

Seleznyov S.I and Tarbeev O.O. name economic methods of determination of particular production methods, and technical methods of costs reflection on particular production types (objects of account). Researchers distinguish normative and unnormative costs accounting methods on production and production costs [4, p. 165]. We consider the opinion of the mentioned researchers as improper: at first, because of the methods and order of their application; secondly, in connection with the absence of differences in calculation costs accounting methods.

Researchers which adhere to the second approach, consider costs accounting as calculation in that or another system and organization of costs accounting and is indissoluble. In particular, professor Margulis A.S. calls it "a united process of research of certain types enterprises costs on production and realization of production works prime cost determination" [5, p. 26].

Professor Bezrukyh P.S. has got a more precise definition, which suggests understanding costs accounting as documenting organization and production costs reflection methods, which provides actual production costs and process of prime cost formation [6, p. 291]. This definition pays more attention to costs accounting, which is based on the use of analytical production costs accounting data, and thus, one of the tasks of production prime cost calculation.

Some researchers do not adhere to the clearness in terminology in relation to methods in their works. "Costs accounting and prime cost calculation methods" provides costs accounting methods classification and a definition of calculation method, however he classifies costs accounting and calculation methods [7]. Concepts and their use must exclude misunderstanding and ambiguity, not complicate and not bring in a new

Some scientists, in particular, Professor Aksenenko A.F. [9], are sure in necessity of replacement of "organization planning and costs on production accounting method". We can't agree to substitute the calculation method", as production costs reflection method and organization planning and production costs accounting

An untraditional term is used by professor Novichenko P.P. [10, p. 31] and professor Shchenkov S.O. and they define it as a set of methods of reflection, grouping and generalization of data on production control production costs and calculate actual production cost. This term is offered to simplify terminology of calculation methods and calculation methods. We think that a term "prime cost accounting method" is contradictory

Considering calculation as a separate science, professor Pushkar M.S. distinguishes the science of calculation as scientifically reasonable methods of calculation of production prime cost, works and services with the production technology, work of separate links of a production process (brigades, areas, workshops, services)

Thus, the retrospective review of literature, systematization and analysis of researchers works results, a

1. Costs accounting methods should be discussed from the point of view of achieving a certain goal. Costs accounting is provided by grouping of data, got on the stage of documenting. Determination of calculation unit prime cost to consider as some grouping of costs, but, as a rule, except for grouping it is necessary to carry out a certain task foresees the presence of special methods of initial information on costs processing – calculation

2. Costs accounting is a difficult, many-sided process which provides achievement of different aims. Exhaustive definition of costs accounting method. We think it is necessary to understand costs accounting as systematization of data on costs which provides achievement of set tasks. An essential task of costs accounting calculation methods should be considered as special methods of grouping and systematization of costs and

Professor Novychenko P.P. and academic Chumachenko M.G. have an interesting opinion. They distinguish calculation unit prime cost: direct calculation; costs allocation; costs exception; costs summation, that in their essence are calculation unit prime cost. It caused numerous denials, the content of which on the whole is that they are a list of arithmetic actions which are used during the calculation of calculation unit prime cost [5, p. 34]. It should be noted, relating to positions of complex productions, thus such productions face difficulties in documenting

attributing to separate types of production, which are gained simultaneously. That's why Vrublevskiy I cost calculation in complex productions and methods of outcome prime cost calculation [13]. First met exception on side types of production (remaining cost method); 2) methods of calculation-analytical c between separate objects of calculation; 3) methods of quantitative-cost calculation of prime cost; 4) n 279]. Vrublevskiy M.D. defined the following signs of classification of prime cost calculation methods: their accounting [13, p. 294].

To solve the problem of classification of costs accounting methods and calculation methods it should be methods to costs accounting methods or to calculation methods, according to interpretation of their esse

Except for the mentioned methods, one can find another ones in economic literature (choice-wise, deta to adhere to the scientific approach in the selection of a separate method.

Professor Stukov S.O. gave a versatile and complex description of costs accounting and prime cost classification, in particular: periodicity of prime cost calculation; character of prime cost formation in prime cost management principle by deflections; character of production; presence of technological method of costs including into the prime cost; a method of indirect costs allocation; a base of indirect cc cost [14, pp. 39-40]. The presence of such a multiple-aspect classification should be admitted to be application.

A simple (process-wise) method, which is used for costs accounting of homogeneous production is ofte process is not divided into redistributions (phases). This method does not need to be distinguished in a the previous method, as a simple method actually repeats the previous one's methodology in relation t was also widespread in the middle of the XX century. We consider this method not a special method defects in organization of calculation which testifies to the absence of any calculation methods at an ent

A considerable group of researchers distinguish order-wise, division-wise and normative methods as ba agree with such classification, as there must be a common feature in the basis of the classification. If tl of calculation, then a normative method cannot be used dissociated from any of these two methods.

Professors Gilde E.K. and Poklad I.I. made an attempt to unite a normative method with division-wise a of cost accounting methods with order-wise-normative and division-wise-normative methods. The off features that can not be allowed in scientifically reasonable classification.

Nowadays the question of attributing a normative method to cost accounting method, calculation debatable. A number of researchers (Bykadorov M.A., Professor Paliy V.F., Seleznyov S.I., Tarbeev normative and unnormative. Using a normative method, costs on production are calculated as costs l normative method can be altered with an unnormative one, which is called, as a rule, actual costs a "unnormative" methods do not reflect their essence, because each of them is aimed at the exposure number of different ways: first - through deviation from norms, and second - by direct actual costs acc establishment of a fact of deviations, but in the operationability of their exposure and application in cc an operative costs control in the process of enterprise economic activity.

The methods of costs accounting are normative method and actual costs accounting method which ans or before them with the next reflection of changes and deviations from norms) is carried out. A featu operationability: applying actual costs accounting method on completion, and a normative one before th

The "standard-cost" system is used in foreign practice to control cost, which is the analogue of domestic

Actual costs accounting method only establishes the costs and can educe defects in economic activity c needs additional time, and the results of such comparison for the removal of the educed defects can be

Formation of accounting information on production costs and prime cost calculation plays a considerable

it is necessary to organize such a registration system, which would provide receiving of timely and accounting method and "standard-cost" system have more advantages over actual costs accounting method.

In the process of the carried research it is possible to make a conclusion that normative cost accounting. Basic differences of normative method from the foreign system of calculation are:

- 1) accounting reflects not only deviation from norms, but also changes of norms (in standard-cost method extended information to the manager staff in relation to reasons of costs deviations from normative one);
- 2) deviations from norms are attributed not to financial results, but to production prime cost;
- 3) reasons of deviations are revealed from the manager controlled costs, but not deviations from costs,

However a leading idea of both methods is establishment of norms (standards), exposure and deviation in an enterprise.

Thus, normative costs accounting method and "standard-cost" system have common features in production method is giving more analytical information on costs in a few sections (norms of costs, change of norms).

Professor Zhebrak M.H., comparing a normative method with standard-cost as early as 1949 marked that but in an analytical section, that allows to see their components. This method allows calculating actual about influence of current costs on the level of costs in sections, which are necessary for prime cost calculation.

Normative costs accounting method satisfies management requirements in gaining of timely and necessary costs control. Scientifically reasonable progressive norms have a special value for prime cost planning more deep and full. However it is necessary to develop the worked out norms and make them clear to and implementation, to make the norms more efficient.

To provide normative costs accounting method efficiency at an enterprise on the whole, the norms system production but also assets acquisition and realization.

Order-wise and division-wise methods are mostly distinguished in calculation methods classification. Methods classification into order-wise and division-wise methods is a calculation object. However, as value be a redistribution which does not have a use value. The basis of calculation methods division into calculation. Applying a division-wise method in the conditions of mass production there is a necessity of cost for a period, despite individual features of separate production types. Applying an order-wise method only on completion of production on order data, but not after a certain period completion.

Some scientists attribute order-wise and division-wise methods to costs accounting methods [1, pp. calculation is impossible to consider dissociated from costs accounting that is why prime cost calculation accounting. Prime cost calculation will be impossible, if costs in primary documents are not attributed to methods are sometimes replaced by the concept of the system of order-wise and division-wise calculation.

Thus, the conducted research allows making a conclusion that methods of domestic costs accounting are providing management necessities and enterprise costs control, than foreign calculation systems.

On the basis of the conducted analysis of essence and features of application of domestic costs accounting methods classification is established by control operationability on normative costs accounting. Calculation methods should be classified by periodicity into order-wise and division-wise methods, by and incomplete prime cost methods.

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