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**BASIC PRINCIPLES OF COST ACCOUNTING FOR PRODUCTION AND
CALCULATION OF COST OF PRODUCTION**

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Selecting a method of cost accounting and calculation is performed independently and depends of special factors: industry characteristics of the enterprise, its size, technological features of the production cycle, a variety of products, etc. To date, the practice of large domestic enterprises most often used standard cost system, based on the method "standard cost". At the same time, studies show that medium-sized enterprises (up to 1,000 production workers) is the predominant method of accounting for the actual costs. This is due, on the one hand, the characteristics of the market when prices change on raw materials, rising wages, complicated production technology, and with another - the lack of qualified managers of these enterprises. Therefore, today it is very important to generate at business owners and managers of enterprises contemporary understanding of cost accounting methods, about how we can manage the financial result on the basis of well-formed production costs.

The aim is to study the organization of cost accounting in manufacturing plant, search and implementation of new accounting methods in the production process. Technique should provide a more equitable distribution of costs in the formation of production costs than the existing. In accordance with the purpose of the following problems have been identified:

- review existing methods of cost accounting, reflect the problems encountered in their implementation;
- to examine the management accounting of direct and indirect costs of the investigated company;
- to make recommendations to improve cost accounting for the manufacturing industry.

In the work used the following methods of learning: a comparison of existing methods, a description of the current enterprise accounting method, the analysis of production costs for reliable formation of final product cost.

Calculation of cost of goods manufactured is today one of the most important moments in the accounting and economic service. Organization of cost accounting is set of methods of workflow systems, accounts and approaches to the accumulation and synthesis costs. Different companies regardless of their commercial or industrial activity exists costs of various resources (labor, material) that necessary to organize, classify, share and give valuation. There are different approaches and methods of estimating the cost of the enterprise. The main goal that the organization should pursue when choosing a method of cost accounting is the need to enable the grouping cost accounting of individual objects, the current cost control and realization of one of the main principles of management accounting - cost management.

Activities include the study of plant production metering, which further established in commercial electricity metering system. The company also provides a range of related services for the design of accounting systems, installation and commissioning works, etc. General costs of the enterprise are included in cost of sales in accordance with the method of "direct costing." Base allocation of overhead cost is the sum of direct costs.

Analysis of the existing system of cost accounting in the enterprise has identified the following specifics that affect the accounting of costs:

- difficulties in establishing the sales price, as the total cost picture is not visible;

- the number and variety of structural units of finished products involves a combined basis for the distribution of general expenses;
- the company has a high level of stocks of finished products.

One of the main issues of the method ABC costing is the choice of a base allocation of indirect costs, which is due to the functional specificity of the enterprise. Thus the main criterion for selecting allocation base is a combination of different types of resources in the production process or the execution of works. The main resources used in production are:

- material circulating assets (raw materials, components);
- fixed assets (in terms of depreciation);
- human resources (in terms of wages).

For the enterprise basic expenses are material and labor costs. Therefore, a more accurate result will give the combined base material and labor resources.

Companies characterized by the above-mentioned characteristics, to establish reasonable prices for the whole range of products, ABC method is more preferable. It is recommended to carefully select the criteria for the allocation based on the proportion of the cost of each unit.

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