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PECULIARITIES OF CALCULATION FOR A PROPOSITIVE METHOD OF ACCOUNTING COSTS

Abstract. The main methods of accounting for costs and calculating the cost of production are ordering and non-process, other calculating systems, as a rule, are varieties of these methods. In the management accounting, the domestic simple (process) and the crocheting methods are combined into one, which is translated as "process-costing", in addition, there are practically no significant differences between the content of the "process" and "redistribution".

At the heart of the separation of ordering and procedural methods is the methodology for calculating the unit cost of production. This indicator is very useful for the company for a number of reasons. Calculation of costs per unit of production is necessary to justify the production of new types of products, determine the profitability of individual production lines, determine the level of selling prices, etc. Calculation of the unit cost of production also contributes to planning and control processes at various levels of enterprise management.

Keywords: costing, costs, methods, accounting, process, production.

A process is used when production consists of a sequence of continuous or repetitive operations or processes, and the cost of production is determined at each stage of production, operation or process.

The process-based calculation method uses, in general, the same accounting procedures as the custom system: planning and control of the production process as a whole, and planning and monitoring data on the cost of production for individual phases of production. Process accounting in one form or another provides:

- Production planning in general and in the context of the flow of costs;
- Calculation of the conditional volume of production for a certain period;
- collection and distribution of costs;
- preparation of reports on the cost of production;
- maintenance of calculation accounts, journals, books and other accounting registers that form the accounting structure and its connection with the calculating system [1].

By the process method of cost accounting and costing of production uses in general the same accounting procedures as the ordering system: planning and control of the production process in general and planning and monitoring data on the cost of production for individual phases of production.

Planning production in general and in the context of the flow of costs. By the process calculating system involves providing data on the costs of processes and, accordingly, the division of production technology into structural units for accounting and analysis purposes. The process can be characterized as a part or phase of a complex of production activities, through which the manufactured products pass.

The leading role in the process system is played by the production plan of the enterprise, broken down by cost centers, which are usually a process or shop. As a rule, each cost center correlates with either direct or indirect costs, but some centers can be related to combined costs. The detailed work of the system is determined by the existing conditions of entrepreneurship. The most important provisions can be considered, firstly, that the division into divisions is of a natural nature; secondly, the cost centers must be organically interconnected with the division made, and, thirdly, the accumulation of costs occurring in the cost centers must be really feasible and economical [2].

Calculation of conditional output for a certain period. In the system of process accounting, the calculation of the volume of production proceeds from the fact that the operations are already known in advance and practically unchanged. Therefore, the calculation of production volume relates only to the number and time of production. Of course, if an enterprise produces more than one product, then the calculation is made for each product.

Calculation of the volume of production in the process accounting system should contain data on the number of products that must be produced for a specific period of time. Since mass production is usually material intensive, raw material data are often used to determine the volume of production, therefore, the calculation will contain relevant information on the use of such raw materials. The main task of these calculations is, of course, forecasting the volume of production activity and sales, but they are also suitable for calculating purposes. Due to the content in the calculation of plan data, it provides a good opportunity to take into account preliminary (estimated or normative) costs, which can later be compared with production reports containing actual data.

However, in determining the volume of production, we are faced with a special problem inherent in the process of pricing, because there is a product, the production of which is only partially completed by the end of the reporting period. The problem is that for the production of fully finished units the enterprise bears 100% of the costs, and the production of incomplete units - only part of the costs. In order to accurately determine the output, partially finished products should also be included in the calculation. However, the volume of output is not a simple sum of fully completed and partially completed units. The output of workshops is usually measured in equivalent (conventional) units. Therefore, partially prepared units are recalculated into equivalent units, and then the release data is accordingly adjusted. Equivalent units can be defined as the number of units produced during the reporting period, if all costs of shops are expressed in units of finished products.

In the process of costing, the costs are only related to production workshops, and not to specific orders. In other words, the costs can not be traced to a variety of different orders, but only for a few production shops. This means that, firstly, the costs can be collected over a longer period of time, and secondly, at least one distribution at the end of the period (a week, a month, etc.) is required to calculate the costs of output for the period. . The data on costs used in the process accounting system are classified according to the elements of costs for material, labor and overhead costs [3].

Material costs in a non-process method can be accounted for and calculated in two ways. With the first method of billing for materials or the requirements for their release into production, they can be used in the same way as in the case of a custom-made method, by estimating material costs as withdrawals from stocks. In the second method, a consumption report is prepared showing the value of the materials used, either on the basis of either the analysis of the products at the final stage or at the stage of the semi-finished product or the evaluation of the final stocks left unused.

With the first method of accounting, there is only one main difference from the order-based method: in the process-based method, the cost of a process or product is determined rather than a single order. Material inventories for a certain period or individual applications for materials are also used here, only specific data are correlated not with the order, but with the shop for a certain period of time. At the same time, one should pay special attention to the fact that there should not be a period of time between the holidays and the use of materials or any other recorded but not actually incurred costs. The rather fast identification of products inherent in the ordering system is not suitable for materials intended for the production of mass production.

The second way of accounting for material costs is the reverse procedure. In an enterprise where there is a continuous process of a steady flow of raw materials, it is not always expedient to take into account materials when entering the process, and a number of relationships can be used. Examples of such enterprises can serve the chemical industry, ferrous metallurgy, steelmaking, the production of mirrors, cotton, etc.

Just as with a custom costing system, it is preferable to use normative rates for allocating overhead, but in some cases actual rates can also be used. This practice is quite applicable if production from month to month remains relatively stable and, consequently, the amount of overhead costs for the period is practically unchanged. The use of actual overhead costs is also justified, if production overhead is not the main cost item, i.e. their share in the total cost price is relatively small. Fluctuations in the production

process can lead to an uneven monthly allocation of actual overhead costs. In such cases, production overheads should be allocated to the production process using regulatory rates in such a way that the units produced receive the appropriate portion of the overhead costs. Typically, if the production overhead, especially in the case of fixed overheads, represents a significant amount, it is desirable to attribute overhead costs based on normal or averaged production, using regulatory rates. In addition, the use of regulatory rates is useful for the purpose of controlling costs and their analysis [4].

Maintenance of calculation accounts, journals, books and other accounting registers. In a process system, the connection of cost data with accounting accounts has the same basic goals as for a custom order system, except that now a process or shop, rather than an order, becomes a unit. Consequently, the control of work in progress must be subdivided into processes, not orders, and incoming balances in each production account must be indicated in accordance with production operations. Each subsequent process takes over the costs transferred from the previous process, until the final transfer of accumulated costs to the finished product takes place.

The peculiarity of accounting procedures for process calculating is that for each production department, an account "Incomplete production" (in the domestic account "Main production") opens, and not the only account "Work in progress" for the whole company. Finished products that have come out of the first workshop are transformed into "Work in Process" in the second shop, where it is further processed, then the same occurs in the third workshop, etc. depending on the number of processes (redistribution).

Incomplete production (WIP) – products that have not passed all the stages of technological processing provided for by the technological process, and not accepted by the OCT as finished. Incomplete production affects the value of the actual production cost of finished products, in connection with which its objective valuation is required. For this purpose, an inventory is required for all stages of the technological cycle (the number of illegal-products in each workplace in the valuation). It is possible to distinguish the factors influencing the choice of the method of estimating WIP:

• type of production;
• Materiality of the resources used;
• features of the existing system of accounting for production costs.

The distribution of costs between finished (commodity) products and unfinished production is determined on the basis of the balance sheet costing by the formula:

NZP n + Z f. = C. - НЗПк

where NZPn - work in progress at the beginning of the reporting period; ZF - actual costs for the reporting period; With g. - the cost of finished products for the reporting period.

At the same time, the cost of finished (marketable products) will be:

With g. = NZP n. + Z f.- NZP to.

In accordance with the provisions of accounting and accounting policies of companies, WIP in the balance sheet may reflect:

• Actual or accounting (estimated) cost;
• by direct cost items;
• at the cost of raw materials, materials and semi-finished products.

The method of estimating WIP at actual cost is the most common and reliable. The essence of this method is that according to the inventory data the number of WIPs at the end of the reporting period is determined. By multiplying the amount by the accounting (calculated) average cost of a unit of WIP, the actual production cost of the total WIP at the end of the month is determined [5].

The definition of the refinery at the end of the reporting period based on the normative (at the planned cost price) method is made by calculation. The actual production costs for the reporting period are taken from the finished products at the planned cost price. The use of discount prices greatly simplifies the accounting of WIP, but in this case, the process of determining the cost of finished products is more labor-intensive. When using this method, it is necessary to keep a record of deviations from the cost of WIP at discount prices and the actual cost price that is accounted for on account 8110 "Basic Production". Valuation of WIP by the cost of raw materials, materials and semi-finished products is mainly used in material-intensive industries. This method differs from the previous ones in that the WIP includes only direct costs or only raw materials, materials and semi-finished products, and all other costs are written off to the cost of finished products. In the accounting policy of the company, the chosen method of assessing

the work in progress must be clearly indicated. After this, the finished product units become finished products. The amount of expenses for refineries at the beginning of the reporting period is the cost of the reporting period, and the following entry is made in the accounts of accounting: ДТ8110; КТ1340, and the amount of the refinery at the end of the reporting period goes to another production cycle, with the following correspondence: DT1340; KT8110.

The necessary precondition for calculating the practice of traditional production accounting is the organization of a consolidated record of production costs. In foreign practice, it is not used, since there is no special system of consolidated accounting.

The domestic school of accounting treats the concept of "consolidated accounting" as a system of generalizing the costs of production by items of expenditure in the context of shops of main and auxiliary production, types of products (works, services) as a whole for the enterprise with the aim:

- preparation of information for calculating the cost of certain types of finished products of all products;
- for the distribution of costs incurred by the enterprise between finished products and work in progress.

The essence of the marginal method is that direct costs are reflected in the current accounting not by the types of products, but by the processing (stages) of production. Therefore, the object of accounting is redistribution. Repartition is part of the technological process. In the industry, two variants of the cost-effective method of accounting for production costs and calculating the cost of production are used: semi-finished and semi-finished products. The application of the first or second version of the consolidated accounting of production costs depends on the need to determine the cost price of certain semi-finished products, which are unfinished products of the main production. This can be caused by the implementation of part of the semi-finished products on the side. Then the accounting department must make a set of costs for the production of semi-finished products and determine its cost [6].

The process-based method of calculating and recording costs is that direct and indirect costs are accounted for in the costing clauses for the entire output. In this regard, the average cost per unit of output is determined by dividing the sum of all the costs incurred per month (in total by the total and for each item) by the volume of finished products for the same period. This method is applied at enterprises where production is of a mass character, the same type of products is produced, limited by the nomenclature, which moves from one technological area to another by a continuous stream, with no work in progress or little. The main feature of the method is the consideration of direct and indirect costs on each individual technological process of production. At the same time, many costs, which are considered indirect by the order method, become direct. Depending on the stocks of finished products, a single-stage or two-stage method is used. The merits of the method include simplicity of calculations, accumulation of production costs by units, less labor intensity. To disadvantages: efficiency with low production volumes, limited scope.

Thus, the process is fairly well studied in the economic literature and is widely used in practice. Therefore, talk about the need for its implementation will be unnecessary. It can only be noted that it is necessary to follow the path of improvement and further development of this method with the aim of making maximum use of its control and lytic ability.

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Г. Ж. Жұмабекова

«Қаржы академиясы» АҚ, Астана, Қазақстан

ЕСЕПТІК ШЫҒЫСТАРДЫҢ ЖЕТКІЗУ ӘДІСІМЕН ЕСЕПТЕНІҢ НЕГІЗДЕРІ

Аннотация. Тапсырыстың бөлінуін және өңдеудің емес әдістерін зерттеудің негізінде өндірістің өзіндік құнын және олардың ерекшеліктерін есептеу әдістемесі болып табылады. Бұл тақырыптың өзектілігі, бұл көрсеткіш Қазақстанның түрлі кәсіпорындары үшін көптеген себептерге байланысты өте пайдалы. Осылайша шығындардың бірлігіне шығындарды есептеу жаңа өнімдерді өндіруді негіздеу, жекелеген өндіріс желілерінің кірістілігін анықтау, сату бағаларының деңгейін анықтау және т.б. қажет. Өндірістің бірыңғай құнын есептеу сонымен бірге кәсіпорындарды басқарудың әртүрлі деңгейлеріндегі процестерді жоспарлауға және бақылауға мүмкіндік береді. Авторлар шығындар есебін жүргізудің негізгі әдістерін ұсынды және өндіріс шығындарын есептеу тәртібі мен өңдеудің емес әдістерін, басқа есеп айырысу жүйелерін, әдетте, осы әдістердің сорттары болып табылады.

Түйін сөздер: шығындар, шығындар, әдістер, бухгалтерлік есеп, процесс, өндіріс.

Г. Ж. Жумабекова

АО «Финансовая академия», Астана, Казахстан

ОСОБЕННОСТИ КАЛЬКУЛИРОВАНИЯ ПРИ ПОПРОЦЕССНОМ МЕТОДЕ УЧЕТА ЗАТРАТ

Аннотация. В основе исследования разделения позаказного и попроцессного методов лежит методика калькулирования себестоимости единицы продукции и их особенности. Актуальность данной темы связана с тем, что данный показатель представляется весьма полезным для деятельности предприятия Казахстана по целому ряду причин. Так, расчет издержек на единицу продукции необходим для обоснования производства новых видов продукции, определения доходности отдельных производственных линий, определения уровня отпускных цен и тому подобное. Калькулирование себестоимости единицы продукции также содействует процессам планирования и контроля на различных уровнях управления предприятием. Авторами представлены основными методами учета затрат и калькулирования себестоимости продукции являются позаказный и попроцессный методы, остальные системы калькулирования, как правило, представляют собой разновидности названных методов.

Ключевые слова: калькуляция, затраты, методы, учет, процесс, производство.

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