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**COST ACCOUNTING AND ITS RELATIONSHIP TO COST CALCULATION**

Interpretation of the term 'cost' is a discussion. The main substantive content of cost is that this figure answers the question of how much cost the company production of goods and promote it to the consumer. The most important feature is the cost that it is objective in nature, that is not dependent on this kind of circumstances, as the presence or absence of regulatory documents on its regulation, the desire or the possibility of its calculation of accounting services and other businesses.

Until recently, the definition of cost was fixed standard and was contained in the "Regulations on the composition of the cost ...", "Cost of goods (works, services) is the valuation used in the production of goods (works, services), natural resources, raw materials, fuel, energy, fixed assets, labor, and other costs of its production and sales. "

  Currently, the concept of "cost of" direct regulatory rules has not.

In "Charges of the organization" a definition of the so-called expenses from ordinary activities, which refers to "... the costs associated with the manufacture of products and sale of products, purchase and sale of goods. These costs are also considered costs, the implementation of which is associated with the performance of works and services. "In essence, this definition is one of the options to determine the cost.

Need to calculate the cost associated:

1) the need to compete;

2) to study the effect of factors shaping the production cost;

3) to obtain data to determine selling prices;

4) to determine the outcome of the structural units, branches, teams, businesses;

5) to identify "narrow" places in enterprise management and organization of the production process;

6) for scheduling cost, systematic follow-up estimates.

In economic theory and practice of the concept of "cost price" is used in more than one sense. Therefore, we classify the cost, which is presented in Table 1.

In Russian, the word "estimate" (lat. Calculation - calculation) appeared in the second half of the XIX century and the calculation of cost.

MA Clothiers, ETC. Karpov and others in the modern economic literature is defined as a system of calculation of economic calculation unit cost of certain types of goods (works, services) [1, 2].

Objects of calculation are produced products, works and services, a group of similar products. Which object to choose as the object of calculation selects the organization itself. May be a situation where the objects of calculation is not the same set for the enterprise as a whole and its divisions.

    Table 1 - Classification of cost

|  |  |
| --- | --- |
| Symptom classification | Symptom classification |
| Depending on the readiness of production and its implementation | Depending on the readiness of production and its implementation |
| Depending on the number of | Depending on the number of |
| Depending on the completeness of the inclusion of current costs in the cost of | Depending on the completeness of the inclusion of current costs in the cost of |
| Depending on the speed of formation of cost | Depending on the speed of formation of cost |

Accounting for the cost of production of goods (works, services) is organized in accordance with certain economic principles:

1. Formation of the cost associated with the ongoing activities of the organization. Industry-specific features are taken into account guidelines on planning, accounting and calculation.

 2. The separation of current and capital expenditures.

3. timely reflection of economic activity in the accounting and financial reporting. According to this principle facts of economic activities relate to the accounting period in which they occurred.

4. The principle assumptions property isolation. Assets and liabilities of the organization must be separated from the assets and liabilities of owners and other legal entities.

Between calculation and taking into account the cost there is a connection.

The economic literature on this subject, there are four opinions:

1) The calculation of the results in cost accounting;

2) determines the calculation of cost accounting;

3) calculation and accounting are identical;

4) The calculation of and accounting - are independent from each other concepts and techniques.

In the Soviet Union there are various methods of cost accounting and calculation of production costs. Their use is determined by the characteristics of the manufacturing process, the nature of products (work done, services rendered), its composition, method of processing.

Standard classification methods of cost accounting and cost calculation does not exist. Nevertheless, they can be grouped according to three criteria: the completeness accounted costs for operational accounting and cost control and cost accounting objects (Fig. 1).

Figure 1 - Classification of methods of cost accounting and calculation

|  |  |  |
| --- | --- | --- |
| Methods of cost accounting and calculation | |  |
| Completeness of cost accounting | * Сompleteness of cost accounting * Calculation of full cost * Calculation incomplete of cost (truncated) | |
| Operational accounting and cost control | * Accounting for the actual cost * Accounting regulatory cost | |
| The object of cost accounting | * Process method * Redistribution method * Custom method | |

Consider in more detail all the methods of cost accounting and calculation in accordance with the present symptoms.

**Calculation of full and part cost**. Traditional national accounting is the calculation of the total cost, including all expenses of the enterprise associated with the production and sale of goods (works, services). As noted earlier, these costs can be divided into direct and indirect. When this occurs in direct costs are directly related to the cost, but will be distributed between indirect expenses carriers in accordance with the selected distribution base.

An alternative approach to the traditional domestic cost accounting and calculation approach is when the cost object is planned and accounted for incomplete (limited, truncated) costs. There are several variants of this system. Consider some of them. The first option. Its essence lies in the fact that the cost is taken into account and plan to only part of the variable costs, ie, only variable costs are allocated to cost object. This possibility is provided of the plan of accounts and instructions for use.

Second Embodiment. Its essence lies in the fact that the direct costs in the event will be directly related to the cost. Part of the indirect costs are allocated between cost carriers in accordance with the selected base distribution, such expenses include maintenance. Another part of the indirect costs, namely craft and general expenses are charged to cost of sales of goods (works, services).

Third Embodiment. Its essence lies in the fact that the direct costs in the event will be directly related to the cost and indirect costs in full will be charged to cost of goods (works, services).

**Calculation of actual and standard costs**. Accounting of actual costs - a method of successive accumulation of data on the actual costs of recording without data on their value to the current regulations.

Normative method involves a preliminary determination of standard costs for operations, processes, objects identified in the course of production deviations from standard costs. Actual costs are determined by algebraic addition of the cost of norms and deviations from them.

Both methods aimed at identifying and ultimately reflected in the actual cost of goods (works, services), but the first - by direct calculation, and the second - through cost accounting norms and deviations from the norm.

**Methods of cost accounting and cost calculation for the facilities** include process, redistribution and custom.

*Process method* of cost accounting and calculation of the cost of goods (works, services) used in industries with a limited range of products, and where there is no work in progress or is it slightly. For example, in the mining industry, power plants, factories, transport services, and others.

Process method involves keeping the cost of the production process as a whole, without calculation of the cost of each phase of production. Direct and indirect costs are taken into account under calculation for the entire output (works, services). The average unit cost of goods (works, services) is determined by dividing the sum of all production costs by the number of finished products.

*Redistribution method* used in industries with complex use of raw materials, as well as in such industries with mass and large production where raw materials are consistently several phases of processing (value-added). Poperedelny method is used in metallurgy, textile, pulp and paper, chemical and other industries. Distinguish semi-finished and bespolufabrikatny options poperedelnogo method of cost accounting and calculation of the cost of goods (works, services).

When the movement of semi-finished version of semi-finished products from shop to shop make out the accounting records and calculates the cost of semi-finished products after each processing.

When bespolufabrikatnom form of cost accounting is carried out for each process stage. In the accounting records of the movement of semi-finished products is not reflected. Their movement from one to the other is controlled by redistribution according to the operative account. In accordance with this procedure the cost of semi-finished products after each redistribution is not defined and calculated only the cost of the finished product.

*Custom method* of cost accounting and calculation of the cost of goods (works, services) is widely spread in construction, is also used in the individual and small-scale production of complex products, manufacturing experienced pilot, maintenance and other work. With this method of accounting entities and objects of calculation is a separate production order. Under order to understand the product, small series of identical goods or repair, installation, experimental and other works.

To account for the cost of each order opening a separate analytical account, indicating the order of the cipher. Inclusion of the direct costs of individual orders are based on primary documents for accounting production, consumption and other materials. Indirect costs are apportioned among the several orders conditional on accepted in this industry manufacture or methods. All costs in this method refer to the work in progress until the end of the order.

Generalization of the cost of production is carried out in two directions: on the synthetic accounts; the analytical accounts.

In the context of the application of management accounting structure used synthetic accounts for cost accounting can be supplemented by other accounts, enabling the linking of financial and management accounting, controlling the formation of the cost of production. The composition of these accounts is determined by the organization. The current].

Organization consolidated analytical accounting depends on the organizational structure of the enterprise, the technological features of production, product range and others. Combined analytical records are maintained in the many graphics registers form in the context of industries, shops, orders, products for cost items. Consolidated analytical account of the cost of production is managerial accounting. Totals composite synthetic and analytical accounting are reconciled.

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