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STANDARDIZATION OF PRODUCTION EXPENDITURE ACCOUNTING BY NATIONAL AND INTERNATIONAL RULES AND ITS INFLUENCE ON THE DEFINITION OF THE BOUNDARIES OF MANAGERIAL ACCOUNTING

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The procedures of accounting for production expenses, according to national and international standards have been compared. On the basis of the statement that the development of the managerial accounting system is inversely related to the degree of financial accounting regulation, the difference between the accounting rules for expenses under the Accounting Regulation 16 "Expenses" and International Accounting Standard 2 "Inventories" is described.

Було порівняно процедури порядку ведення бухгалтерського обліку витрат виробництва за національними та міжнародними стандартами. Виходячи з твердження про те, що розвиток системи управлінського обліку знаходиться у оберненій залежності до ступеня регламентації фінансового обліку, описано різниця між правилами обліку витрат за Положенням (стандартом) бухгалтерського обліку 16 «Витрати» та Міжнародним стандартом бухгалтерського обліку 2 «Запаси».

Formulation of the problem. The expenses of the enterprise are the main objects of the research of managerial accounting experts. All assets and liabilities are converted into expenses, and the production price is the main economic indicator. Of the three main economic components of business (assets, income and expenses) managerial accounting fully influences the costs. Cost management characterizes the efficiency of the use of assets and the validity of the decisions. It affects directly economic security, the stability of enterprise development and its profitability.

Analysis of recent research. Many scientists took an interest in problems of the development of managerial accounting: Colin Drury [1], V.F. Paliy [5], L.I. Khoruzhyi [7], V.B. Mossakovskiy [4]. In recent years articles on the theoretical aspects of managerial accounting in various spheres of economic activity are being increasingly published. But the reasons for a significant gap in the development of financial accounting are not disclosed.

The purpose of the article is to compare the procedure of accounting for production expenses, according to national and international standards, the degree of its regulation.

Main research materials. Most scientists identify six approaches to understanding the essence of managerial accounting, which can be divided into two groups:

1. Management accounting is expenses accounting and product costing;
2. Management accounting is a comprehensive system of information provision of the enterprise internal needs.

Both approaches are true for consideration of the accounting system. The purpose of managerial accounting procedures is the formation and professional explanation of information on expenses and production price.

The main objects of managerial accounting are expenses. And since the accounting system is conventionally divided into two key subsystems, managerial accounting covers all functions that the financial accounting does not provide.

The principal reason why the Ukrainian enterprises are behind the foreign ones is the strict regulation of the rules of fiscal accounting according to national and international accounting standards.

The greater freedom of choice of the expenses accounting tools and the greater variability of the possibilities of the production price calculating provide accounting standards, the greater scale has the managerial accounting.

The weak development of Ukrainian managerial accounting at the theoretical and applied level is caused by the rigid regulation of the official fiscal accounting rules.

The state standard of accounting 16 «Expenses» [6] is unique for our country because there is no separate standard for expenses accounting in the structure of IAS. There is a wider facility for accounting of production expenses in international practice than in Ukraine. IAS 1 «Presentation of Financial Statements» [2] provides for these options and determines that a priority for an enterprise should be the presentation of expenses.

The distribution of permanent production expenses for processing costs is based on the normal capacity of production equipment, both in IAS and in the state standard.

However, the state standard of accounting 16 does not touch on indirect production expenses, except for those costs, that were listed in the total production expenses. This difference is significant compared to the rules of IAS.

According to IAS 2 «Inventories» the production price does not include expenses that exceed the established standards, storage costs and part of the administrative costs that cannot be linked to production, as well as indirect distribution costs. But on the other hand the state standard of accounting 16 «Expenses» does not include administrative costs, distribution costs and other transaction costs in the production price [3].

Conclusion. The system of international standards of financial reporting attends the issue of accounting for production costs of enterprises and the formation of the value of their products, but the main disadvantage is that these issues are not gathered in a separate standard.

National rules of production expenditure accounting are not characterized by the flexibility that has a financial accounting regulation in IAS. Therefore, one of the steps towards the development of managerial accounting in Ukraine should be the accordance of opportunities for professionals to use the accounting profile in their own professional judgment in production expenditure accounting. At the same time, to ensure the widespread use of foreign methods of production expenditure accounting, it is important to develop methodological recommendations on production price management in enterprises with different types, sizes, forms of management and branch affiliation.

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