Section 1. Accounting

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Classification of cost accounting system for motor transportation enterprises

Abstract: The article revealed issues of organization of accounting and analysis of the cost of providing services of cars. Classification of costs and methods of accounting and calculation. The results of the operations depend on the information that they use for planning, monitoring and control of management, and support decision making. The main criterion for effectiveness of the system is the efficient management of financial and human resources. Managerial Accounting provides the necessary information for this framework and mechanism for the implementation of this task.

Keywords: organization, analysis of costs, management accounting, costs, vehicles.

Management is a kind of the accounting “rules of the game”, developed individually for each company with all the features of its functioning. Among the characteristics of management accounting are the following: efficiency in the provision of management information; preparation of weekly and sometimes daily reports; the possibility of detail of information to the extent that the benefits of the information received is higher than the cost to develop it; analysis of the fait accompli of economic activities and planning for the next reporting periods [1].

A significant role in managerial accounting is given account of costs and cost of goods (works, services). The success of the issue, and even the continued existence of economic entities are directly dependent on the feasibility of produced costs that need to be taken into account and must be promptly analyzed in order to reduce them. Therefore it is necessary to disclose the nature and content of concepts such as costs, expenses and costs. These issues, along with issues of cost classification and methods of accounting and calculation will be discussed below. There will also be an objective necessity justified the feasibility of selection as an object of study accounting and analysis of transport and forwarding services costs, and will also be formulated approaches to the identification of the place and role of transport companies in the area of the national economy in the new conditions of its functioning.

Information about costs is also necessary and useful in the following recurring situations:

- establishing/analysis of the prices of goods (works, services);
- a solution on how to enter or termination of activities or products (works, services);
- a solution of an increase or decrease in volume of production, as well as reducing the “normal” price;
- a solution of an increase or reduction of capacity;
- assessment business investment, development and possible embodiments of the production process.

Also, tougher requirements for the management of the organization on the part of investors, including potential. They are interested in making a profit, not only today but also in the long term, ie, every company must make a profit consistently. For this income must exceed the costs incurred. Thus, the task management, managers, accountants, engineers and technicians of companies is to:

- already at the design stage to take into account future costs with the aim of maximum possible reduction of production costs;
- by possible to reduce the time of development work and thus their costs;
- the most effectively organize the entire process — from procurement of materials to production, to the costs were minimal;

– with the help of innovative products to achieve competitive advantages in strategically important areas and make it possible to increase revenue [2].

As previously noted, the costs that are subsequently transformed into the costs are subject to the financial, managerial and tax accounting. Therefore, the formation of an effective cost-accounting system that can meet the needs of managers at all levels of company management, it is first necessary to classify correctly all the major costs incurred in the course of economic activity.

Currently accounting costs uses several different classifications, each of which defines and describes the behavior of the cost. For example, the N. D. Wroblewski allocates 15 signs classification costs for production, O. D. Kaverina – 10 signs, etc. Karpova – 6 signs, L. V. Popov – 7 signs, etc.

Costs are performed during a certain period, which may end in two fundamentally different event types. The period of storage costs is determined by either the moment when met conditions- recognition of assets, in order to create and which were carried out these expenses, or when it becomes evident that the costs incurred reduce the economic benefits the organization, transforming into expenses, which then reduces the organization's income in order to determine financial result. Thus, after the accumulation period costs or result in the formation of assets or costs.

The study allowed the group all the costs of an economic entity in some sense in the context of accounting subsystems (financial, administrative, tax) [3].

The basis of the classification of costs dynamic balance theory was put in the framework of which the economic facts of life are recognized as capitalization, recapitalization and de-capitalization costs. The following types of costs are allocated in connection with the contact:

Capitalized costs — it costs initially recognized in the balance sheet assets. They are reflected in the accounts of the various sub-accounts “Investments in non-current assets” account “Fixed Assets” and “Investments”.tak same as in the case with neutral expenditure has additional costs (accrued cost elements that exceed the related costs) along with costs. Take, for example, the case where the financial accounting period of the fixed assets is greater than the internal data of the company for the purpose of management accounting [4].

For example, the depreciation charge for the purposes of the balance sheet amount to DM 1 000.00 per year, and for internal accounting DM 1 500,00, in this case, the additional costs would amount to DM 500,00. Furthermore, the controversial issue discussed by German

scientists is a necessary economic sense to invest in the concept of “cost.” Within the delineation of the payment terms, costs and expenses allocated cost approach to the definition of “cost”. Along with the treatment of the value of the concept of costs in the economic literature of Germany, there is a different approach to the determination of costs. The basis of the terminological differences of concepts is that different authors pursued in determining the goals and concepts of unequal choose different theoretical background for his argument.

On this basis it is not surprising that there are many interpretations of this concept. We consider this the most comprehensive definition, while making three significant observations on this concept: It should certainly go consumption property. At the same time a property is necessary to understand all the available valuation used objects, not just real estate, services and rights, but also nominal assets such as money or loan amount of financial capital. In addition, the use is understood not only as a physical consumption of raw materials, but as productivity and utilities, the space-time use of the means of production and rights.

To use property rank as well as the payment of official fees, in particular taxes. We are talking about the consumption of property in the general sense of the word, if the property in accordance with its participation in the process of production of the final product is completely or partially loses its properties, so that you can use to overcome the problems alternatively implemented; -Consumption property must apply to the manufacturing process. Not every property consumption is a matter of cost accounting, and only required for manufacturing purposes and assess the results and production organization to maintain productivity. For example, for the main purpose of the brewery — beer production and sales. At the shoe factory main purpose is defined in the proposed range of footwear. Costs considered only a consumption of this terminology, which will inevitably arise in the implementation of the main objectives. If this is not close to the target, ie, the costs do not arise in the performance of production targets, the question of costly nature of such expenses is not. In this case we speak of non-production-raskhodah. necessary valuation consumption.

This observation is different from that in the first two signs of the level. If the first two specifies that should be taken into consideration relating to the production process of the product consumption. Third — how to embrace and reflect the economic sense of the real use ‘, the value of money. Relating to the production process of property consumption should be reflected in monetary