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Recognition and classification of expenses in the extractive industries

In article theoretical aspects of development of the production account and classification of expenses are considered. Value of the account and formation of costs of production of finished goods in the extracting branch reveals. Optimization of profits requires constant analysis not only of external factors such as price, demand, market conditions, and internal – the formation of the cost of production and profitability. A significant share of the total expenditures occupy the cost of production and sale of goods (works, services), which consists of its cost, which is one of the key performance indicators that determine the quality of the enterprises. In modern conditions, the organization carried out in the ever-changing factors external and internal environment. External factors associated with the process of globalization of markets, increasing competition, on the one hand, and changes in demand, the development of consumer protection, the emergence of the problem of the ecological balance, on the other hand, demanded a fundamentally new methods and approaches to the management of economic activities and accounting system

Key words: innovative development, accounting, management accounting, natural resources, cost calculation.

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Кен өндіруші саладағы шығындарды тану және жіктеу

Бұл мақалада өндірістік есеппен шығындар классификациясының дамуының теориялық аспектілері қарастырылады. Тау-кен саласындағы дайын өнімдерді өндіруге шығындарды қалыптастыру және есеп мәні сипатталады. Пайданы оңтайландыру сияқты баға, сұраныс, нарықтық жағдайда, сондай-ақ ішкі сияқты сыртқы факторлардың ғана емес, ұдайы талдау талап – өндіру және рентабельділік құнын қалыптастыру. Жалпы шығыстардың айтарлықтай үлесі кәсіпорындардың сапасын анықтау өнімділіктің негізгі көрсеткіштерінің бірі болып табылады, оның құны тұрады. Тауарлар өндіру мен сату (жұмыстарды, қызметтерді), құнын алады. Қазіргі жағдайда, ұйым құбылмалы факторлар сыртқы және ішкі ортадағы жүзеге асырылады. Бір жағынан бәсекелестікті және сұраныстың өзгерістер, тұтынушылардың құқықтарын қорғау, дамыту, экологиялық тепе-теңдік мәселесі пайда арттыру, нарықтардың жаһандану процесіне байланысты сыртқы факторлар, екінші жағынан, шаруашылық қызметтің басқаруға қағидаттық жаңа әдістері мен тәсілдері талап және есепке алу жүйесі.

Түйін сөздер: инновациялық даму, бухгалтерлік есеп, басқарушылық есеп, табиғи ресурстар, өзіндік құн есептеу, есептеу әдістері.

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Признание и классификация затрат в добывающей отрасли

В статье рассматриваются теоретические аспекты развития производственного учета и классификация затрат. Раскрывается значение учета и процесс формирования затрат на производство готовой продукции в добывающей отрасли. Оптимизация прибыли требует постоянного анализа не только внешних факторов, таких как цена, спрос, конъюнктура рынка, но и внутренних – формирование затрат на производство и уровень рентабельности. Значительную долю в общем объеме расходов занимают затраты на производство и реализацию продукции (работ, услуг), из которых складывается ее себестоимость, являющаяся одним из основных оценочных показателей, определяющих качество работы предприятий. В современных условиях деятельность организации ведется при постоянно меняющихся факторах внешней и внутренней среды. Внешние факторы, связанные с процессом глобализации рынков, усилением конкурентной борьбы, с одной стороны, и изменением в характере спроса, развитием системы защиты прав потребителей, появлением проблемы экологического равновесия, с другой стороны, потребовали принципиально новых методов и подходов к управлению хозяйственной деятельностью и к системе учета.

Ключевые слова: инновационное развитие, бухгалтерский учет, управленческий учет, природные ресурсы, затраты, себестоимость, калькуляция.

RECOGNITION AND CLASSIFICATION OF EXPENSES IN THE EXTRACTIVE INDUSTRIES

Innovative development of the market economy of the Republic of Kazakhstan sets new conditions for the management of economic sectors, including the mining industry, to ensure their competitiveness through continuous improvement of the organization of production and technology of their production.

The most important source of future economic growth of the republic is a rich resource potential, which not only provides today the bulk of the domestic demand for raw materials and fuel, and generates most of the foreign exchange earnings from exports. [1]

In the mining sector can observe the strategy of «technological leadership», which is developed on the basis of the production of high-end technologies and products, in addition to the traditional functions of process control, manage basic and applied research, the creation of new types of processing of industrial products. This requires the development of management systems based on the quality strategy. On the one hand, it can count on new volumes of attracted investments in the sector, on the other – results in an increase in production costs.

The production process of industrial enterprises is historically the most difficult subject and object of management accounting, attracts experts and scholars to study the theory and methodology for accounting of production, calculation of the cost of industrial production, formation of managerial and cost accounting, the use of different methods of valuation, budgeting. Field studies of the production process is multifaceted, because it brings together not only accounting, management accounting, analysis, and methodological issues of formation of management information. [2]

One of the key factors influencing the efficiency and quality of management decisions is the choice of methods of cost accounting and calculation, the implementation of which an important role to play classification [3].

Construction cost accounting for production depends primarily on the manufacturing technology, the nature of production, the organization and the type of production. These factors determine the differences in accounting methods and calculation of the cost of production used in various industries, in building the analytical account of production costs in the primary documentation for cost accounting and development, ordering documents, etc.

Depending on the nature of the process all production in general terms were divided into mining and processing.

It includes mining production, in which the extraction of a variety of natural products from the earth, forests and water. They are no costs of raw materials and basic materials resulting product, which is a gift of nature. For the majority of the extractive industries is characterized by a relatively short production process, generally carried out in a redistribution, the absence of residues – a work in progress. Incurred costs are recorded at the process as a whole, with the unit in the analytical account of the workshops, industrial sites, and crawled cases – by type of work performed. All costs of the reporting period for the full article and are directly related to the total amount produced homogeneous products, forming its cost [4].

One of the prerequisites of a rational organization of accounting production costs are economically justified their classification.

PhD, Professor KT Taygashinova It offers production costs grouped into a number of grounds:

1) Cost Center – in the center of responsibility, shops, plots. This classification is required for the calculation of the production, shop cost;

2) types of products (works, services), – for the calculation of unit costs;

3) by type of expenditure or the method of attributing the cost of production – on economic elements and accounting articles [5].

Of great importance for the proper organization of cost accounting is science-based classification.

In the mining sector costing prepared by:

– evaluation assets (capital mining, mine development), the calculation unit is 1 cu. m excavated rock mass;

– ore extraction at the treatment works, the calculation unit is 1 tonne of ore mined;

In accounting and cost analysis, forming the actual cost, the following groups:

– Cost Center (mines, mines, processing plants, etc.);

– on the types of products, works and services;

– the method of referring to the actual cost (direct and indirect costs).

The costs recorded under «Expenses for the preparation and development of production» include expenses:

– to develop the production plants and units,

– for the preparation and development of new products and new processes,

– on the mine development work on ore

The costs for the preparation and development

of production are taken into account in the active part of the balance sheet under «Prepaid expenses» and are repaid by systematically writing off the cost of finished goods (works, services) for two years.

Expenses for development of production plants and units include the launching costs, which include:

– the cost of acquisition, maintenance and training for start-up objects (including the costs of training);

– cost of raw materials, fuel, energy, auxiliary materials, repayment wear interchangeable equipment, etc., consumed in the start-up period, the pilot batch production and trial operation of the project;

– basic and additional wages, personnel, maintenance testing and trial operation, including deductions from wages;

– payment of services of specialized organizations under contracts for a period of commissioning comprehensive testing equipment.

Start-up costs are recorded in the account «Deferred expenses» if as a result of these triggers work with high probability the future economic benefits in excess of the originally assessed performance for this production (management unit). Otherwise the starting costs are attributed to the cost of finished goods (works, services).

The amount of expenses for development of production plants and units is determined by the estimate of the necessary calculations to maturity based on the duration and other conditions of trial operation and development of the facilities put into operation.

Expenses for the preparation and production of new products (new processes) include the following costs:

– in the design and construction of a new product,

– to develop the process of manufacturing a new product,

– the design of tooling and process of manufacture,

– the development and design of consumables,

– on the permutation and changeovers,

– cost of the product to be used as a sample.

Accounting for the cost of mine development works are capitalized and carried at cost less repayment and impairment losses.

To the cost of mine development assets include:

– the cost of acquisition of exploration and discovery of unexplored mineral resources or rights to the development of known mineral resources;

– cost of the work to tap the mineral deposit with a term of more than three years of excavation or part thereof for further development; and

– the cost of work on the construction of mining buildings and structures for the exploitation of mineral deposits with a term of more than three years of excavation.

To work with the aim of opening of the mineral deposit include:

– work on the opening of the deposit and its preparation for mining (excavation of small mines, pits, drifts device cameras, etc.);

– subsequent operating and exploration, which are produced at the existing mines to clarify the ore

bodies, mining conditions, the quantity and quality of trained and ready reserves, the content of the basic elements of minerals, as well as clarify the direction of preparatory and cleaning work on being prepared to recess or developed areas.

Today, in front of each organization the task of rational use of cost optimization of their amount and level of achievement of specified amounts of profit. To solve the optimization of management and financial decisions need to have information on the production costs.

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