

MODERN COST ACCOUNTING METHODS

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In order to effectively manage business, an important understanding of the value of costs. Cost analysis helps determine the level at which the company is located, calculate the optimal cost, rationally set prices, plan profit levels and profitability. Costs are a complex general economic category that is ambiguously interpreted and has different aspects of study. In the study, special attention is paid to clarifying the essence of the concept of "production costs", because it is the basis for constructing a method of accounting and analysis of costs and, in the future, management of them. The importance of spending is evidenced by various historical monuments of reporting of primitive society. Knowledge of costs takes its origins from the theory of value in the nineteenth century, when the foundations of modern vision of costs were laid. The article is devoted to the features of keeping records of expenses. Different approaches to the interpretation of the concept of costs and their classification are given. Presenting different existing methods of cost accounting and calculation, their purpose and application. Modern methods of cost accounting are presented in terms of different scientific approaches.

In the course of the study, the categories of costs, accounting and calculation methods were investigated in detail. Cost accounting is performed by several methods – the sets of receptions and operations of practical or theoretical knowledge of reality, subordinated to the solution of a specific task. So, the method is only a means to achieve the goal.

Modern methods of accounting for costs and calculating the cost of production can be divided into two groups: traditional – those that are used in domestic accounting practice for decades (extramarital, procedural, preliminary, normative); borrowed – that is formed and developed in other countries of the world.

In Ukraine, they became known only in the early 90's, and today they are used in those enterprises that are oriented towards European standards, export, cooperation with foreign partners or foreign investors (standard-bone, direct-code, functional-cost analysis, target -kost) The absence of a modern classification of methods for accounting for production costs and the calculation of the cost of production negatively affects the state of accounting and all economic work at enterprises in Ukraine.