

IMPROVING OF ACCOUNTING PRODUCTIVE COSTS IN AGRICULTURAL ENTERPRISES AND FEATURES TAX STATEMENTS

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The article contains the definition of the essence of costs of agricultural enterprises, conducted with a review of the existing features production accounting in the aspect of determining of their impact on the accounting and analytical process of each individual enterprises.

It is determined that the production costs can be considered in terms of management and accounting approaches that differ. In particular, in terms of A. M. Turila (management approach) costs are the worthy expression of the absolute value of the applied-consumed resources that is necessary for the implementation of industrial and economic activity of the enterprise and reaching the goal, and in terms of GAAP (financial approach) – a reduction of the assets or increase of the liabilities that result in decrease of the equity capital of the company (except for the reduction of the equity capital as a result of its extraction or distribution of owners) in case, when these costs can be reliably assessed.

Found that accounting production costs of agricultural enterprises are determined by seasonal conditions. The process of labor in time not always coincides with the receipt of production: labor takes over the whole year, while the production of the crop usually gets in a season.

Considered problems of account production costs of agricultural enterprises, taking into account their features, specified reasons and solutions. In the article systematized suggestions that have the greatest practical importance for enterprises of all sectors to improve the accounting of costs. Contributed a suggestion of using one of the modern methods of accounting for costs-regulatory, the advantage of which consists in reduction of the transition of labour intensiveness.

It is established that the possible way of improvement of production costs accounting is passing agricultural enterprises to the international standards of record-keeping, in particular, to IAS 41 "Agriculture".

The performance considered the features of the taxation and reporting of agricultural producers, taking into account changes in the legislation. The article indicates that an important aspect of the development of agricultural enterprises is their collaboration with personal peasant economies. The important moments are those agricultural producers independently choose the tax system that is the most optimal, and responsible for the timeliness of the submission of declarations, the correctness of the calculation and the completeness of the taxes and duties.