

FEATURES OF CROP PRODUCTION COST ACCOUNTING

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The process of keeping the cost of production in the agricultural enterprise is considered. Proved that accounting is the only source of information necessary for data definition of cost accounting of the growing crop production, using all kinds of industrial resources and the volume of production (of works or services) in natural and monetary instrumentation, and general management and control by its economic indicators. Plant a sector of the economy is characterized by a number of features that are defined on one account by the influence of natural factors and on the other – by social, to consider the organization of accounting. The main purpose of keeping the cost of production is the control of production activities and management of its implementation. The basic objective of cost accounting for crop production agricultural enterprise that is timely, complete, credible and reflected the

actual amount of costs and control the use of all types of productive resources and the volume of output in physical and monetary meter.

Highlighted the urgent issues to increase crop production and improve its quality. The description of cost accounting and crop production accounting for grouping articles is given. Studied the accounts for the purpose of accounting of costs and yields of primary production. Considered analytical account of the cost of production and output of crop production, which is produced by the type of production, expenditure and species or groups of products. Registers intended to account for crop production accounts and cost accounting indicates national standards. Defined initial recognition of crop production measured at fair value. The basic purpose and objectives of cost accounting of crop production are considered.