

Conceptual bases of the distribution costs accounting method for trading companies

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In the article the essence of the conceptual framework of accounting and determination of its essence by different authors was studied. The conclusions as to what is revealed conceptual framework for defining the essential characteristics of accounting information, such as users, objectives, qualitative characteristics, principles, elements of financial reporting procedures and practices of accounting are given. The necessity of determining the conceptual provisions of the techniques cost accounting treatment for commercial enterprises is proved. Such conceptual provisions will reflect effective ways of grouping, processing and presentation not only quantitative but also qualitative information on key indicators of your space needed for management decisions, future-oriented, which contains an element of uncertainty.

To solve this problem we defined and structured conceptual basis method of

accounting of costs related to trade. The list of conceptual positions method of accounting of costs related to it includes: accounting policies of commercial enterprise; organizational level commercial enterprise (operating level, management level, strategic level, knowledge); principles of accounting. According to their functions, we propose to allocate the following structure of the proposed model: accounting, reporting, analytical and control.

Proved that the method of cost accounting treatment should provide information which is inherent attribute of quality, or its usefulness will be lower than the resources spent, hence the parameters are given: quality, efficiency, economy.

In addition we offered to keep records of costs related to the use of such principles as: integrity, autonomy, continuity, registration, control.