

COST ANALYSIS MACHINE BUILDING ENTERPRISES ON THE BASIS OF STANDARD-COST

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The article examines the nature and principles of using the method of standard cost in the calculation of the cost of production and cost analysis of production engineering companies. The expediency of this method in order to calculate the possible savings of production costs and the search for reserves to reduce the cost of manufactured products.

The process of calculating the cost of production is an integral part of managing the costs of the enterprise. However, in today's conditions the work on valuation, planning, calculation, forecasting and analysis of costs at enterprises has considerably deteriorated.

The study of costing products at domestic machine-building enterprises shows that most employees of economic, planning

departments and accounting perform false calculations of cost, without understanding the economic substance of certain categories, choosing wrong calculation units, calculation methods and distribution bases for indirect costs. In this regard, data on costs, possible economic benefits and financial results are distorted. There are difficulties in calculating cost savings and finding reserves to reduce the cost of production.

In order to increase the informativeness of the management system of the machine-building enterprise, it becomes imperative to introduce into the practice of accounting and analysis of such enterprises alternative methods for calculating the cost of production, in particular the standard-bone method.