

# ВПЛИВ ЕКОНОМІЧНИХ ДИСБАЛАНСІВ НА ТРАНСФОРМАЦІЮ ОБЛІКУ, АНАЛІЗУ ТА КОНТРОЛЮ

УДК 657

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## ACCOUNTING AND INTERNAL CONTROL OF THE CALCULATION PROCESS AT FULL COST

The results of the enterprise directly depend on the income received and expenses incurred. Accounting in a broad sense should not only provide information to determine the result of work, but also to develop a rational system of collecting and processing information, ie to offer the most optimal way of knowing the objects of study. As for the calculation of the financial result of the period, its result will directly depend on how fully and systematically we calculate the costs. Moreover, this is actually the choice of the most effective method of cost accounting for the company.

After analyzing this system of calculation and calculation, you can get the following estimates according to the specified criteria [2, p. 65], [3, p. 375].:

Table 1

Characteristics of the system of accounting and calculation at full cost

Criterion	Rating
Labor intensity	Not time consuming
Formation of production cost of production (works, services)	All production costs are included: both fixed and variable
Formation of expenses of the period	All administrative and marketing costs are included: both fixed and variable
Budgeting	It is impossible to accurately predict costs, the change of which is directly proportional to changes in production volumes (works, services)
Analysis of the factors influencing the change of the final result of the activity	The difficulty of determining the impact of reducing or increasing variable costs on the end result when making a management decision
Ability to recognize the break-even point and conduct a cost-volume-profit analysis	Not possible
Validity and quality of management decisions	Effective for making long-term management decisions
Control	Provides control of links between production and sales in the long run, but is not suitable for the short term

With the method of calculation at full cost, the calculation of the production cost of the unit: Raw materials - UAH 62; Salaries of the main production staff - UAH 41; Variable production overheads - UAH 35; Fixed production overheads (17,250,000 / 1,000,000) - UAH 17,25; Total unit cost = UAH 155,25.

Natural production units were chosen as the basis for the distribution of production overheads. The distribution base is a cost or in-kind indicator in proportion to which indirect costs are distributed. Wherever costs are incurred, they must be allocated or prepared for distribution by product type.

In the method of calculating variable costs, the calculation of the production cost per unit of output: Raw materials - UAH 62; Salaries of the main production staff - UAH 41; Variable production overheads - UAH 35; Total unit cost = 138 UAH.

Here is an example of the formation of the «Statement of financial results» in different systems of accounting for production costs and product calculation, using the source information given in table 2.

Table 2

Information on the company's activities for the year

№	Indexes	Indicator
1.	The planned volume of production, units	1,000,000
2.	The actual volume of production, units	950,000
3.	Volume of sold products, units	850,000
4.	The balance of finished products at the beginning of the period, \$	0
5.	Unit price, UAH	350
6.	Variable costs per unit of output, UAH	
6.1	Raw materials	62
6.2	Wages of the main production staff	41
6.3	Variable production overheads, UAH	35
7.	Variable costs of sales per unit of output, UAH	43
8.	Fixed sales costs, UAH	8,500,000
9.	Fixed production overheads, UAH	17,250,000

The report on the financial results of the system for total and variable losses are given in table 3.

The difference in operating profit when applying these methods is: 119,625,000 – 117,900,000 = 1,725,000 UAH. This can be explained by the fact that fixed production overheads when using the method at full cost settle in the balance of finished products at the end (100,000 units × 17.25 = 1,725,000 UAH.), And with the method of variable costs the entire amount of fixed costs included in the costs of the period at the time of their occurrence.

Table 3

## Statement of financial results

At full cost			At variable costs		
№	Indicator	indicator value	№	Indicator	indicator value
1.	Revenue from sales (850,000 * 300)	297,500,000	1.	Revenue from sales (850,000 * 300)	297,500,000
2.	The balance of finished products at the beginning	0	2.	The balance of finished products at the beginning	0
3.	Manufactured products	147,487,500	3.	Manufactured products	131,100,000
4.	The balance of finished products at the end	15,525,000	4.	The balance of finished products at the end	13,800,000
5.	The cost of goods sold	131,962,500	5.	The cost of goods sold	117,300,000
6.	Adjustments for fixed production overheads ( 1,000,000 - 950,000 ) * 17.25	862,500	6.	Variable sales costs	36,550,000
7.	Adjusted cost of goods sold	132,825,000	7.	Total variable costs	153,850,000
8.	Gross profit	164,675,000	8.	Marginal income	143,650,000
9.	Variable sales costs	36,550,000	9.	Fixed production overheads	17,250,000
10.	Fixed sales costs	8,500,000	10.	Fixed sales costs	8,500,000
11.	Total operating costs	45,050,000	11.	Total fixed costs	25,750,000
12.	Operating profit	119,625,000	12.	Operating profit	117,900,000

When choosing one or another calculation system, it is necessary to take into account that the method of accounting and calculation at full cost is relevant in the case when the company participates in price competition, or when the price of products is tied to full costs. Effective accounting policies enable management to properly perform its responsibilities for overseeing, conserving resources, reporting and meeting current legislation.

The main problem with internal cost control is that companies often do not have a clear understanding of how to organize control, which creates a number of problems. The main reasons for this are the following: the lack of effective control parameters, employees with appropriate qualifications, methods, systems of evaluation indicators, etc. In order to strengthen control, special attention should be paid to verifying the economic efficiency and feasibility of operations of enterprises, because the heads of individual departments sometimes do not understand the essence and effectiveness of decisions. The control of current economic activity should be

carried out comprehensively, so specialists who know the economics and technology of production should do this.

As the system of internal control affects, in general, both the financial condition and the results of business entities, to ensure the objectivity, truthfulness, impartiality, quality of conclusions and proposals adopted because of inspections, it is necessary to reduce, or completely prevent the influence of subjective factors on the participants of the control process. To do this, it is necessary to optimize the organizational structure of both the control process as a whole and each of the control procedures.

Therefore, in order to implement an effective system of internal control of expenditures, it is first necessary to develop internal standards and regulations for control, to automate it and to improve the regulatory framework for internal control. The system of internal control affects both the financial condition and the results of economic activity, in order to ensure the objectivity, impartiality, quality of conclusions and proposals adopted because of inspections, internal control should be based on a defined concept. Therefore, it is necessary to optimize the organizational structure of the entire control process and each control procedure.

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УДК 657.47

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### **ВІДОБРАЖЕННЯ ІНВЕСТИЦІЙНОЇ ДІЯЛЬНОСТІ В СИСТЕМІ УПРАВЛІНСЬКОГО ОБЛІКУ НА ПРИКЛАДІ ПІДПРИЄМСТВ ПИВОВАРНОЇ ГАЛУЗІ**

Управлінський облік включає в себе також і аналіз інвестиційної діяльності, прогнозування витрат доходів фінансових результатів від інвестиційної діяльності на певну перспективу. На основі отриманих даних від бухгалтерських служб досліджуваних підприємств проведено аналіз інших