

MATERIÁLY X MEZINÁRODNÍ
VĚDECKO-PRAKTICKÁ KONFERENCE



MATERIÁLY

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MATERIÁLY X MEZINÁRODNÍ
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Ekonomické vědy



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4. Зміни (виправлення) в записах. Суть усіх змін повинна бути чітко відображена в документах.

5. Звітність. Звіти повинні складатися зі встановленою періодичністю і відображати успіхи або недоліки в економічній діяльності підприємства)[2,с.32].

Фінансову звітність формують із таких форм: Баланс, Звіт про фінансові результати (звіт про прибутки і збитки), Звіт про накопичений нерозподілений прибуток, Звіт про рух грошових коштів,

Звіт про зміни у власному капіталі, Записка пояснення аудиторської фірми. Контроль за дотриманням стандартів ведуть держава і професійні організації.

У США використовується сім основних типів рахунків, які підрозділяються на три категорії: постійні рахунки (активи, пасиви, капітал акціонерів), тимчасові рахунки (рахунок прибутків і збитків), транзитні рахунки (прибутки і витрати).

Контроль за дотриманням визначених стандартів ведуть держава та спеціалізовані професійні організації.

Отже, система обліку в США орієнтована на інформаційні запити інвесторів і кредиторів. Порівняно з діючою системою в Україні вона не є настільки уніфікованою та стандартизованою. Проте GAAP є міжнародно-визнаною системою, що повністю сумісна з міжнародними стандартами бухгалтерського обліку за економічним змістом інформації, технологією її переробки та оцінки матеріальних запасів і порядком проведення інвентаризації.

Література:

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money and another. Production factors considered from a point of sight of their sources of accumulation and expenditure. call production resources. Production is connected with use of factors of production, production resources, in which process they are partially or completely consumed, and them cost is transferred to created production. Set the production resources consumed and postponed for production makes its expenses. They consist of costs of payment of wage labor and costs of the consumed material resources – costs annual wear of the production fixed assets participating in production business – buildings, cars, the equipment, and also the cost of the consumed material current assets – materials, raw materials. From here costs of production, that is set of the current expenses for production and sale of production, expressed in a monetary form, on all volume and on a unit of production.

For improvement of the accounting of expenses for production of a flour it is offered to the JSC Kostanaysky melkombinat enterprise

- 1) calculation of prime cost of unit of made production to make by distribution of total amount of expenses to a grinding on to production grades on constant conditional coefficients, established on the corresponding grades and types of production;
- 2) the expenses forming prime cost of made production to group according to their economic contents on to elements
 - 1 .materialny expenses
 - 2 . costs of compensations
 - 3 . assignment on an insurance
 - 4 . Fixed assets wear
 - 5 . Expenses other

Such group shows, what types of means and how many is spent as a whole for production, it gives the chance to control their formation, structure and dynamics under influence scientific and technical progress and to define the main directions of search of reserves of their decrease.

We believe that the technology of the accounting of production and realization of the finished goods, realized in a configuration «Accounting for Kazakhstan», is more convenient. She doesn't demand repeated recarrying out documents, i.e. time that is especially essential at frequent shipment of finished goods is saved.

Alimova D. Zh.

Kostanaysky state university of a name of A. Baytursynov, Kazakhstan

FINANCIAL STATEMENTS AS SYSTEM OF THE INDICATORS REFLECTING RESULTS OF ECONOMIC ACTIVITY OF THE ENTERPRISE

Accounting on managing subjects in the conditions of the market relations is of particular importance. It is under construction on the basis of the general principles and the provisions fixed in Standards, the accounting plan financially – hozyaystvenno activity of the subjects published according to Laws to the Republic of Kazakhstan «About accounting», «About taxes and other obligatory payments in the Budget», and also instructions, provisions and the recommendations published by competent authorities of the Republic of Kazakhstan on accounting. Data of the account are used for operational management of work of managing subjects and their structural divisions, for drawing up the state financial statements, economic forecasts and current plans and, at last, for studying and research of regularities of development of national economy.

In modern conditions of managing it is almost impossible to operate the difficult economic mechanism of the managing subject without timely, full and reliable economic information which accurately adjusted system of the account gives only.

It isn't less important that each subject had the accounts department completed with highly qualified specialists, and, first of all, the chief accountant has to have high qualification. The economic condition of the subject, timeliness of payments in many respects depends on accurate and harmonious work of accounts department in the budget, calculations with buyers and customers, etc.

The new system of accounting, is accepted in Kazakhstan, allows to make the enterprise more open, and, therefore, and the most preferable to internal and external interests that will positively affect, finally, the general lifting to all economy to the republic.

As the reporting understand system of the totals which are in a complex characterizing financially – economic activity of the enterprise for expired period. Drawing up the reporting – the final stage of registration work. According to its data sum up the results of activity of the enterprise; it is information source for the analysis, the routine and advance planning. Its data use for control of timely and full payment of taxes and other payments in the budget.

The main requirements which are imposed to the reporting, are truthful and exact reflection of the valid results of activity of the enterprise. Strict coordination of all indicators, coherence of accounting and quick and statistical reports, observance of methodological and other provisions. Distortion of the reporting and assessment of articles of balance, submission of other deliberately distorted reporting data are con-

sidered as the antistate actions doing harm to the state, and heads and the chief accountants guilty of it, bear responsibility according to the current legislation.

The important requirement imposed to the reporting, its transparency, understanding of data of the reporting to investors and shareholders are. The reporting has to be formed in established periods.

The higher organizations (owners) to bodies of the state statistics and tax authorities are forbidden to demand from the enterprise, and to submit the last the unconfirmed (additional) reporting. The enterprises for the decision of founders can allocate the productions and farms for separate balance. Assets and liabilities of these balances join in the general balance on primary activity of the enterprises. Subsidiaries are on independent balance. The reporting of the enterprise are subdivided on quick and statistical and accounting. Quickly – the statistical reporting characterizes the separate parties of production and financial activity of the enterprise for data accounting and quickly – the statistical account. Accounting reports characterize production and financial activity of the enterprise, proceeding from the data of the synthetic and analytical account supported by primary documents and accounts in registration registers. Depending on for what period the reporting is submitted, it shares on urgent and post.

An important role in the accurate organization of works for drawing up the reporting is played by the correct distribution of duties between calculating workers and establishments of the schedule of registration works.

The made balance and other forms of the reporting for ensuring accuracy of indicators need to be subjected to careful arithmetic and logical check. Continuity of balance establish by checking of data on balance articles for the beginning of the reporting period with data on the same articles for the current period according to the column on the end of the year. The ready reporting is submitted: to owners (to participants, founders) or to the bodies authorized by them according to constituent documents; to body of tax inspection (in the enterprise location); to local financial body, bodies of the state statistics.

The enterprises having subsidiaries except the accounting report of the parent enterprise make, submit the consolidated (summary) reporting in the general established order.

The enterprises (including the enterprises with foreign participation) provide annual accounting reports and no later than March 1 of the following after fiscal year if other isn't provided by the legislation of the Republic of Kazakhstan. Within specified by term concrete date of submission of accounting reports owners (participants, founders) establish the enterprises in coordination with tax authorities.

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Alimova D. Zh.

Kostanaysky state university of a name of A. Baytursynov, Kazakhstan

SYSTEM OF REGULATION OF THE ACCOUNTING OF FIXED ASSETS IN THE CONDITIONS OF MARKET ECONOMY

Under International Financial Reporting Standards object of fixed assets has to admit quality of an asset, when:

1. with a high probability it is possible to claim that the company will receive future economic benefits connected with an asset;
2. prime cost of an asset for the company can be reliably estimated.

When determining that the separate object of fixed assets criteria of recognition is formed have to be applied taking into account concrete circumstances and specifics of financial and economic activity of the company. For example, insignificant at cost small adaptations, stamps, templates and other similar details can be accepted to the account as uniform registration object; spare parts and the equipment for service of fixed assets, as a rule, turn on in structure of material and production stocks and are written off for expenses in process of their use. However large spare parts, the reserve equipment, and also spare parts and the equipment for service of concrete object can be accepted to the account as fixed assets if the company assumes them to use within more than one (annual) period, but no more useful service of the corresponding object of means.

Under certain conditions total amount of expenses for an asset, it is expedient to divide into making parts and to consider each part as separate object of fixed assets. It takes place when components of an asset have different useful service or benefit extraction from use of separate parts occurs according to different schemes, demanding application of various norms and depreciation methods. For example, the plane and its engines should be considered separately as they have different useful services.

The assets concerning ecological safety and environment protection, are accepted to the account as fixed assets if they allow the company to increase future economic benefits from other assets belonging to the company. Thus the balance cost of all group of the corresponding assets shouldn't exceed their total compensated cost.

The group (type) of fixed assets is an association of the assets identical on the contents and nature of their use in the course of activity of the company.

The following can be examples of groups of fixed assets: earth; earth and buildings; equipment; vessels; planes; vehicles; furniture and economic accessories; equipment of administration premises.

Initial recognition of objects of fixed assets is carried out at the actual cost.

Initial cost is the sum of the paid money or their equivalents or fair value of other compensation transferred for it, at the time of acquisition or an asset construction. The structure of initial cost of fixed assets is defined by way of acquisition of object.

The initial cost of the objects acquired for a payment, includes the following elements:

1 . purchased cost, including duties and non-refundable taxes on purchase (minus the provided trade discounts);

2 . factor cost on asset delivery to the destination and its reduction in a working condition (costs of preparation of a platform, costs of delivery and unloading, on installation, cost of professional services of architects, engineers, etc.); The Initial cost of fixed assets of own production is determined by the sum of the expenses made by the company.

Administrative, general running and other similar indirect costs don't join the actual costs of acquisition, creation and production, except cases when they are directly connected with acquisition, creation or production of fixed assets.

When using the alternative approach provided by IFRS (IAS) 23 «Expenses on loans» join in the initial cost of fixed assets expenses on attraction of borrowed funds.

If the object is got at the expense of the received state subsidies, the balance project cost can be reduced by the sum of subsidies according to IFRS (IAS) 20 «The accounting of the state subsidies and disclosure of information on the state help».

The object of fixed assets can be acquired in an exchange or by a partial exchange for object of fixed assets of other type or other asset. The cost of received object is determined by fair value of the received asset which is equivalent to fair value of the given asset, corrected for the sum of the paid or received money or their equivalents. The stated rule is fair in a situation when the exchange is commercial. Thus, the organization determines existence in operation of an exchange of the commercial contents by extent of expected change of the future cash flows as a result of commission of this operation. If the exchange isn't qualified as commercial, the initial cost of the acquired object is estimated at the balance cost of the given asset.

Fair value is the sum for which it is possible to exchange an asset during transaction between well informed, wishing to make such transaction, the parties independent from each other.

In cases of acquisition of fixed assets on the terms of a payment delay for the period exceeding usual credit conditions, its initial cost is accepted to the equal price without a payment delay. The difference between its size and total payments under the contract admits expenses on payment of percent throughout the crediting period if only it isn't capitalized according to the alternative approach provided by IFRS (IAS) 23 «Expenses on loans».

The accounting of fixed assets after initial recognition. The company according to IFRS (IAS) 16 can choose one of two models of the accounting of the subsequent assessment:

1 . account model at initial cost;

2 . account model at the overestimated cost.

It is important to note that IFRS (IAS) 16 are allowed by application of model of the accounting of fixed assets to separate groups of fixed assets.

The account model at initial cost consists in the following: after initial recognition the object of fixed assets is considered at its initial cost minus the saved-up depreciation and the saved-up losses from the depreciation, recognized according to IFRS (IAS) 36 «Depreciation of assets».

The account model at the overestimated cost assumes that after initial recognition the object of fixed assets is considered at the overestimated cost which is its fair value for date of revaluation minus depreciation and losses from revaluation. Thus, alternative approach provides systematic revaluation of objects of fixed assets to fair value.

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Alimova D. Zh.

Kostanaysky state university of a name of A. Baytursynov, Kazakhstan

REGULATION OF THE ACCOUNTING OF FIXED ASSETS IN THE REPUBLIC OF KAZAKHSTAN

IFRS (IAS) 16 are allocated by two ways of reflection of revaluation on accounting accounts:

1 . the sum of the saved-up depreciation for date of revaluation is overestimated in the same proportion, as change of balance cost of an asset to a depreciation deduction; thus after revaluation the balance (residual) cost of an asset equals its overestimated cost;

2 . the sum of the saved-up depreciation for date of revaluation is written off for reduction of a balance project cost to a depreciation deduction then the received result is overestimated to fair value.

Rules of reflection of results of revaluation of objects of fixed assets:

1 . revaluation is made on everyone to object of fixed assets;

2 . revaluation belongs on increase in the capital of the company (it is reflected in balance under the article «Result of Revaluation»), thus the revaluation sum within earlier carried out markdown joins in the profit and loss report, i.e. increases net profit of the reporting period;

3 . the markdown admits a period expense, reduces financial result and is reflected in the profit and loss report, thus the markdown sum within earlier made revaluation belongs on capital reduction (it is subtracted from the article «Result of Revaluation»).

Realization of the sum of revaluation. The positive result of revaluation (revaluation) included in the section «Capital» of the balance sheet, is realized by one of two ways:

- 1 . it is written off by the full sum directly for the account of retained earnings when leaving asset;
- 2 . it is written off by parts in the course of asset use by the company as a difference between the sum of the depreciation calculated on the basis of the overestimated cost of an asset, and the sum of the depreciation calculated on the basis of its initial cost.

In independence of the chosen way write-off of revaluation of fixed assets isn't reflected in the profit and loss report.

By IFRS (IAS) 16 «Fixed assets» determines depreciation – as systematic reduction of depreciable cost of an asset throughout the term of its useful service.

Depreciable cost – the actual costs of acquisition of the main means or other size reflected in financial statements instead of the actual expenses, minus liquidating cost, i.e. initial cost minus liquidating.

Liquidating cost is the sum which the company expects to receive for an asset at the end of the term of its useful service minus expected costs of its leaving. If the size of liquidating cost is insignificant (is insignificant), it can not be considered when forming depreciable cost. If the company uses account model at the overestimated cost, liquidating cost is subject to revaluation also.

According to IFRS (IAS) 16 the term of useful service of object of fixed assets is the period during which use of a depreciable asset, or quantity of products which the company assumes to make with asset use is expected. When determining the term of useful service of an asset it is necessary to consider the following factors:

- 1 . the expected volume of use of an asset, proceeding from its estimated power or the actual productivity;
- 2 . the estimated physical wear, depending on intensity of use (number of changes), the program of repair and service, storage conditions;
- 3 . technological and obsolescence;
- 4 . legal or similar restrictions on asset use.

Thus, on IFRS (IAS) 16 the term of useful service of fixed assets decides by the company independently estimated way on the basis of experience on similar assets and other objective factors.

Useful service also has to be reconsidered periodically: towards increase if the expenses improving a condition of the main means over originally established standards are made or there is more effective a policy of the company in the field of repair and service; towards reduction, in case of adverse changes of technology or in a situation in the market.

IFRS (IAS) 16 aren't established by the closed list of methods of depreciation of fixed assets. The main requirement consists in that the applied method of depreciation reflected the scheme according to which the company is consumed the economic benefits received from an asset. Among the methods of depreciation listed in the standard contain: linear method; method of the decreasing rest of depreciable cost; functional method.

The method of depreciation applied to fixed assets according to IFRS, has to be reconsidered periodically. So, in case of considerable changes of the scheme of re-

ceiving economic benefits from object, the method of charge of depreciation has to be changed so that to correspond to these changes.

Revision of methods of charge of depreciation and useful services (according to IFRS 8 «Accounting policies, changes of accounting estimates and a mistake») is considered as change of accounting estimates and demands adjustment of the sum of depreciation charges current and future reporting periods.

The financial result (profit or a loss) from leaving of object of fixed assets is defined as a difference between the sum of receipts from leaving and balance cost of an asset and is reflected as the income or an expense in the profit and loss report.

Concerning the fixed assets considered on models of the account at the overestimated cost, the following information in addition reveals:

- 1 . way and date of revaluation of assets;
- 2 . fact of involvement of the independent appraiser;
- 3 . the methods used at determination of recovery cost (to costs of replacement);
- 4 . balance cost on each group of fixed assets which would be reflected in financial statements if assets were considered at initial cost minus depreciation;
- 5 . the result of revaluation indicating changes for the period and restrictions on distribution of the rest of a reserve of revaluation between shareholders

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Несущева А. П.

*студентка 4 курса учётно-финансового факультета,
Донецкого национального университета, г. Донецк, Украина*

К.э.н, Пискунова Н. В.

*доцент кафедры «Учёт, анализ и аудит»,
Донецкого национального университета, г.Донецк, Украина*

АНАЛИТИЧЕСКИЕ ВОЗМОЖНОСТИ ОДДС ПРИ ПРЯМОМ И НЕПРЯМОМ МЕТОДАХ ЕГО СОСТАВЛЕНИЯ

Одними из главных характеристик функционирования хозяйствующего субъекта является его ликвидность, платежеспособность, способность к аккумуляции денежных средств и возможность формирования оптимальных де-