

MATERIÁLY X MEZINÁRODNÍ
VĚDECKO-PRAKTICKÁ KONFERENCE



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Ekonomické vědy



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Для того чтобы создать систему учета расходов, позволяющую получить достоверные данные о расходах предприятия, содержание подразделений, а также на реализацию различных экономических процессов, необходимо последовательное выполнение следующих этапов, которые схематично представлены на рисунке 1.

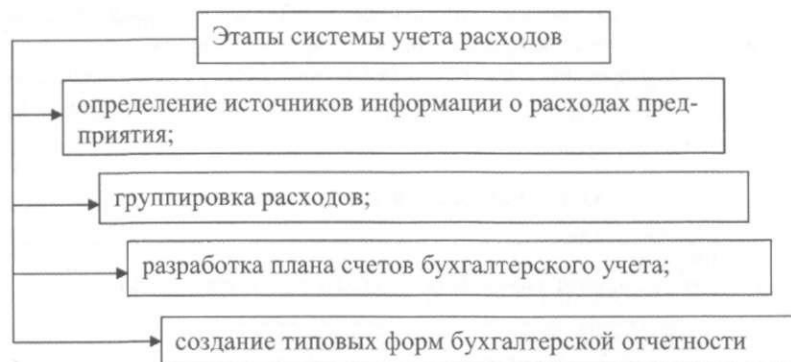


Рисунок 1. Этапы системы учета расходов

В отчете о прибылях и убытках расходы организации отражаются с подразделением на себестоимость проданных товаров, продукции, работ, услуг, коммерческие расходы, управленческие расходы, операционные расходы и внеоперационные расходы, а в случае возникновения – чрезвычайные расходы.

В случае выделения в отчете о прибылях и убытках видов доходов, каждый из которых в отдельности составляет пять и более процентов от общей суммы доходов организации за отчетный год, в нем показывается соответствующая каждому виду часть расходов.

Операционные и внеоперационные расходы могут не показываться в отчете о прибылях и убытках развернуто по отношению к соответствующим доходам, когда:

- соответствующие правила бухгалтерского учета предусматривают или не запрещают такое отражение расходов;
- расходы и связанные с ними доходы, возникшие в результате одного и того же или аналогичного по характеру факта хозяйственной деятельности, не являются существенными для характеристики финансового положения организации. В бухгалтерской отчетности также подлежит раскрытию как минимум следующая информация:
 - расходы по обычным видам деятельности в разрезе элементов затрат;
 - изменение величины расходов, не имеющих отношения к исчислению себестоимости проданных продукции, товаров, работ, услуг в отчетном году;

- расходы, равные величине отчислений в связи с образованием в соответствии с правилами бухгалтерского учета резервов (предстоящих расходов, оценочных резервов и др.).

Прочие расходы организации за отчетный год, которые в соответствии с Законом Республики Казахстан «О бухгалтерском учете и финансовой отчетности», не зачисляются в отчетном году на счет прибылей и убытков, подлежат раскрытию в бухгалтерской отчетности обособленно.

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EFFECTS OF BORDER TRADE

In article the main development of border trade is considered. It is possible to assume that trade volumes inside and between the countries are defined by interregional and international transport expenses. In other words, the proximity to the foreign markets acts as advantage to firms which make goods for these markets.

Keywords: border, business.

Development of border trade assumes existence of exceptions to the rules on which «big» international trade functions.

These exceptions quite often mean big freedom of the regional authorities, a smaller collecting of taxes and customs duties from the territory in the central budget and other consequences.

But in what then national interests consist at development of special forms of «small» cooperation on borders? It is possible to offer such answer: border trade becomes strong incentive for development suburban – and, as a rule, economically depressive – regions.

It is possible to allocate at least three types of the regions differing on geographical advantages and opportunities of participation in international trade: internal, not having national borders, border, not having the international seaports, and re-

gions with seaports. Only regions with overland (river) borders have opportunity to develop international trade in a specific border format.

Cooperation in border trade «is carried out between the Russian legal entities and individuals having the constant location (residence) in the border territory of the Russian Federation, and the foreign persons having the constant location (residence) in the adjacent border territory, only for satisfaction of local needs in the goods made in the respective border territories».

As a rule, such encouragement in the form of tax, customs and other privileges is provided within specially stipulated strip on both sides of overland (river) border.

However, experience of the different countries shows that border trade can develop and for lack of formally fixed preferential terms and «the stipulated strips».

Thus, substantial differences of border trade following: trade contacts are conducted directly through border; the mode of border trade assumes action of exceptions of the general rules of international trade. From the point of view of mechanisms of implementation and effects for economic development border trade has the features in comparison with the trade which is conducting in global scales at the world prices.

First, it depends on a condition of global economy, but in the bigger – on specifics of economic system of the adjacent region of the neighboring country less. Secondly, border trade can lead to structural changes in economy.

The region with large volumes of border trade depends on this effect, than national economy as a whole as unlike it quite often has similar geographical, gynecological, and also economic characteristics with the adjacent party more strongly.

Within the federal program for border strengthening on its Russian-Kazakhstan piece by the end of 2011 had to construct 66 border check-points.

Important feature: during this period from the territory of Kazakhstan to Russia inflow of emigrants, in particular, by number of the international migrants who have arrived to Chelyabinsk region amplified, Kazakhstan came out on top.

Thirdly, «the law of uniform price» works rather in border, than global trade. If to make goods and to transport it through border cheaper, it leads to fast arbitration. Because of action of the law of uniform price production of goods in «expensive» border region can appear under the threat.

Fourthly, border trade is more flexible and diversified, than national. If demand for any goods exceeds local production (on both sides of border), border trade can promote an overflow of goods from other regions.

Fifthly, low transport expenses can make favorable even the small transaction that stimulates development of small business on border.

In the center of attention of the modern theory of international trade there are trade barriers and the international division of labor, but not problems of borders and economic space. Within this paradigm factors of production are mobile within the country and between economic branches and absolutely aren't mobile internationally.

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ORGANIZATION OF THE ACCOUNT AND ANALYSIS OF EXPENSES FOR PRODUCTION OF THE INDUSTRIAL ENTERPRISES

It is necessary to distinguish the concept «expenses» from the concept «ex-penses». Expenses mean the fact of use of resources. Only at the time of realization the enterprise recognizes the income and the related part of expenses – expenses. On such understanding of these terms we are focused «By a conceptual basis for preparation and submission of financial reports». Expenses, as a rule, take the form of out-flow or use of assets, such as money, material stocks, real estate, constructions and the equipment. Such approach is called as compliance of expenses and the income.

Thus, distinguishing the concepts «expenses» and «ex-penses», it is possible to tell that expenses belong to operating activities of the enterprise and to its cash flow as arise in the course of its current activity and demand for the payment of money. Expenses, as well as expenses, are economic category, with a cash flow aren't connected and serve as the elements forming an indicator of prime cost. Part of expenses are operating expenses, and the part happens is connected with financial or investment activity of the enterprise and joins in product cost in parts according to the approved rules and standards.

The list of expenses for production and realization of production, included (or not included) in product cost, it is impossible to bring because of their variety in various industries. Therefore there is an objective need of classification of production expenses on certain signs. Classification of production expenses is understood as their systematization and group for use in regulation of product cost. Classification of production expenses allows to apply uniform indicators in the account, planning and production management irrespective of industries. It is caused by unity of a technique of planning of the account and prime cost calculation unlike group of costs of production in the western foreign countries, the USA and Canada.