

SECTION 8. ACCOUNTING, ANALYSIS AND AUDIT

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RECORD LOSS: THEORETICAL AND PRACTICAL ASPECTS

Category expenses in modern economic literature is widely used, with a different definition. In the situation (Standard) Ukraine notion of "costs" means less economic benefits in the form of an outflow of assets or increase in liabilities, leading to a decrease in equity (excluding the decrease in equity due to its withdrawal or distribution to owners) provided that these costs can be measured reliably.

In general, the researchers determined the costs spent as raw materials, cash, fixed assets, fuel, energy, labour and other production and sale of products as well as related to this transaction.

Production costs are classified according to various criteria: the responsibility centres (cost centre) – the cost of main and auxiliary (subsidiary) production; by types of products and services – the cost of individual products, a typical representative products of uniform products, semi-disposable demand more. For the unity of costs can be singleton and complex. Costs can be on economic elements or items costing; on how to transfer the value of the products – direct and indirect, and the degree of influence the level of output costs – variable and fixed. In addition, depending on the calendar periods they may be ongoing, long-term and disposable, and the appropriateness of spending – productive and non-productive.

In general it can be noted that the "costs" and "costs" are different concepts, which makes their separation in accounting. This is the broader concept of "expenses", which according to certain conditions and may be recognized as an asset in the balance sheet, or – the period and expenses in the statement of income.

The results of the study, we propose a composition of expenditure on crop production: labour costs; spending on social programs; seed and planting material; fuels and lubricants; fertilizer, including

organic; mineral; plants protecting tools; raw materials; works and services; the cost of maintenance and repair of fixed assets; other expenses; overhead; total expenditures.

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