

CALCULATION OF COSTS FOR PRODUCTION

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Introduction

- By way of inclusion in the cost of all costs are divided into direct and indirect. Direct can be accurately and the only way related to the cost of the manufactured product or other object of calculation. As a rule, these include the costs of raw materials used for production, as well as the cost of labor of the main production personnel, which are recorded in account 20 "Primary production".

E

Enterprise costs

straight lines

can be attributed
to a specific
product

invoices

costs while
producing or
selling different
types of products

Process-based costing is one of the methods for calculating costs in management accounting, cost accounting and analysis. The process-based calculation of costs allows a more objective (in the causal sense of recalculation) to distribute the indirect costs of the final product or the costs of maintaining the departments of enterprises (depending on the goals of the calculation). Process-based costing is based on the process or operational approach of cost accounting in all divisions

Manufacturers direct costs

- ▣ raw materials
- ▣ fuel and energy
- ▣ semi-finished products and components
- ▣ salary OPP
- ▣ social contributions for the RPF
- ▣ depreciation of production equipment
- ▣ transportation and utilities

manufacturing

managerial

overhead

general business

trading

Definition of indirect costs

	A	B	S	D
basic wage	400	500	300	1200
indirect costs	600(400*1,5)	750(500*1,5)	450(300*1,5)	1800

types of cost

- shop floor
- Factory
- full production
- full commercial

cost of goods sold and services rendered (2017-2018) 1 square (trillion kzt)

□ electricity, gas supply	0.35-0.39
transportation and warehousing	0,59-0,68
manufacturing industry	1,14-1,18
wholesale and retail trade	1,15-1,38
Other	0.95-1.01

Conclusion

- Initially, a list of all operations in certain departments of the enterprise, which are performed by employees of these departments. Then from the individual operations are compiled the integrated processes of the enterprise. The costs of each process have at least a temporary connection with the final product or unit costs. Predetermined (measured) time to carry out each operation and taking into account the number of such operations in the processes and their relationship with the final product are the foundation of the distribution of costs per unit cost of the final product or unit cost of the resource (unit). Planning and calculation is easier to implement based on more economically sound business processes.

Literature

- Handbook of economist-mechanical engineer
Izd.2 (1977) - [c.177, c.178, c.202]
- Handbook of economist engineering company
(1971) - [p.271]

**Thank you for
attention !!!**

