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# SECTION OF SOCIAL AND ECONOMIC SCIENCES

## MATERIAL COSTS: RECOGNITION AND CHARACTERISTICS

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### Abstract

Differences in the interpretation of the concept of "spend" made it possible to determine the feasibility of their use in the scientific field and regulations, which affected their distinction with the term "costs". In addition, the article analyzes the theoretical approaches to the interpretation of the economic essence of material costs, and determines that they include the cost of consumables, low-value and perishable items for production, works or services, as well as materials and Low-value perishable items spent on administrative, marketing and other needs. This definition is the most complete and clearly reflects the economic essence of the subject of study. Economic and rational use of material costs - one of the main conditions for effective operation of the enterprise.

**Keywords:** costs, material costs, expenses, accounting.

In all sectors of the economy, economic activity is always associated with the production of goods or services, performance of works and their implementation. In the process of creating products is determined by its actual cost, which takes into account the amount of costs for manufacturing, sales. Therefore, each company faces the main task - to ensure efficient use of resources. Determining costs is an essential condition for success, because their amount directly affects the amount of profit that the company will receive.

The production process is a set of manufacturing operations and one of the main processes of economic activity. The production process uses natural resources, raw materials, fuel, energy, labor, fixed assets and other costs. In this regard, the accounts must timely, fully and

truthfully reflect information on the actual cost of production, which is used to calculate the actual cost, as well as to control the rational use of labor, material and financial resources.

Thus, costs are a tool with which you can most effectively achieve the desired results in the activities of enterprises, and their accounting creates an information base for effective management decisions, their implementation and control, and therefore is primary among the functions of the management process [1].

The concept of "cost" can not be considered completely unambiguous. It should be based on different monetary assessments, which are the same in economic essence, but different in purpose. In the literature, the most common concepts of costs are those that form value and costs that are in the form of money (table. 1).

Table 1

**Forms of costs and their characteristics**

SIGN	COSTS	
Forms of concept	Form a cost	Cash payments
Formulation	O. Schmalenbach (1925 y.)	G. Koch (1958 y.)
Characteristic to understand	Not related to resource payments	Related to payments for goods include cash outlays
Value for the enterprise	- different for production; - cost estimation of expenses of goods of the enterprise taking into account administrative decisions	- the same for the company; - on their basis do not make management decisions

Source: formed on the basis [2, c.289–290]

Studies of the concept of "costs" allow us to say that depending on the existence of different users, the scope of use in regulations and in scientific areas, there are differences in the interpretation of the nature of costs. In the field of accounting, analysis and auditing, costs should be understood as a decrease in the company's economic benefits as a result of disposal of assets or increase in liabilities, which leads to a decrease in equity [3].

In economics under the cost of scientists [4; 5] understand a certain amount of costs incurred by the company in cash, which are represented by different types of resources to achieve certain goals. That is, it is a factor that ensures the organization and process of production, circulation, distribution and sale of products.

According to the Tax Code of Ukraine, the costs should be understood as the reduction of economic benefits for individuals and legal entities in the form of mandatory payments to the budget in the amounts and terms provided by law [6].

In the financial sphere, expenses lead to a change in the capital owned by a certain shareholder-owner, due to a decrease in economic benefits.

Well-known economists, such as I.M. Boychuk, P.S. Khariv, M.I. Hopchan, Yu.V. Furnace, costs are interpreted as production costs, characterizing this concept as the costs incurred in the production process of living and ypechevleny labor. At the same time, they note that such costs are divided into the costs of society and the enterprise, where the costs of the enterprise are the cost of production, which is expressed in the sum of

material costs and living labor. That is, in parallel with the cost of production it is appropriate to consider the costs of the enterprise [7, c.270].

It is worth noting that today there is an opinion that is supported by many scientists - scientists on the introduction of the term "cost". Often the term "costs" is used as a synonym for the term "costs", we believe that this is not entirely correct.

To clarify the definition of "costs" it is necessary to consider the nature of costs. Conventionally, resources can be divided into financial and production. In accordance with the ratio of resources to the production

process, the costs can be considered a cost estimate of the production resources of the organization used. Thus, according to this definition, we can distinguish three signs of costs: the use of production resources, the targeted use of resources, valuation [8].

Thus, in the economic literature there are statements of scientists on the identification of these categories. In particular, I.A. Blank, M.A. Bulatov, M.I. Trubochkina, A.M. Turilo, Yu.B. Kravchuk, N.M. Tsutsuruk, Yu.S. Tsal-Tsalko and others share the opinion about the lawful use of such categories as "costs" and "expenses" (table 2):

Table 2

Author	Signs of interpretation of the terms "costs" and "expenses"	
	1	2
Blank I.A.	Expenses – these are monetary costs incurred by the company in the course of its activities	
Bulatov M.A.	The price paid for goods or services, or the amount of money required for their production or creation, is their value (expenses, costs)	
Trubochkina M.I.	The costs of material, labor, financial, natural, informational and other types of resources in value terms are the costs of the enterprise	
Turilo A.M, Kravchuk Y.B, Tsutsuruk N.M	Costs (expenses) – a complex economic category that combines the process of forming the required amount of economic resources in the enterprise and the process of their use	
Tsal-Tsalko Yu.S..	Expenses (costs) - a decrease in economic assets or an increase in liabilities, which leads to a decrease in equity	

Reflection of pre-existing categories knew the image in righteous normative legal documents, in the Plan of rakhunks of the accounting oblast of assets, capital, labor and state operations of industrial enterprises and institutions [9], which includes account 85 "Other expenses", National Regulation (Standard) of Accounting 1 "General requirements for financial reporting" (hereinafter - NP (S) BU 1) in the form №2 "Statement of

financial performance (Statement of comprehensive income)" - line 2500 and item 21 of Provisions of the accounting standard 16 "Costs", where the element "material expenses" takes place.

Along with the identity of the interpretations of "costs" and "expenses" it is advisable to identify their significant differences (table 3):

Table 3

Author	Distinctive features of the interpretation of the terms "costs" and "expenses"	
	Costs	Expenses
1	2	3
Deriy V.A	Monetary meter, ie general (generalizing) meter in modern accounting	It is used when it comes to spending a specific time (man-days, man-hours), materials (kilograms, tons, units), real money for the purchase of inventory. ... Apply logically when it comes to individualized natural measures or monetary units
Dikan L.V	The costs are related to the financial aspects of this activity	Expenses are related to factors that affect the results of production activities of the enterprise
Napadovska L.V	The cost of materials used in financial accounting is recognized as an expense only when the products are sold	Recognized when one type of resource (material) is transformed into another (work in progress)
Polyak G.B	Valuation of natural resources, raw materials, energy, fixed assets, labor resources, as well as other costs of production and sales of products used in the production process	The set of production payments in non-cash forms in connection with the production, provision of services, performance of works and their implementation
Robert Anthony	Funds for the purchase of resources and implies that they are the cost of acquisition	Use of resources for a certain period, ie their cost
Svirko S.V	Decrease in cash or increase in accounts payable to obtain and replenish the productive forces of the entity	Monetary expression of actually used and conditionally reduced productive forces for the production of a particular product

Sopko V.V	The process of spending. As a result, the company is undergoing financial changes	The process of transforming the purchased resource into a new product until its implementation
Tsvetkova N.M	Resources that do not include the cost of production. Consider the costs of the period and they are deducted from the amount of income in determining the financial result based on the principle of accrual and compliance of income and expenses	Resources used for the manufacture of products and included in its cost... Reflected on account 23 "Production" and are not used in determining the financial result

Thus, it is established that the terms "expenses" and "costs" are different concepts. Costs - part of the resources used, which in determining the profit of the enterprise for the reporting period is placed in accordance with the defined income. Expenses - the process of use (transformation - consumption) of substances and forces of nature in the course of a particular type of operational (or non-operational) activities associated with the manufacture of a particular product (service, work).

There are two types of accounting standards: international and national. International Accounting Standards include all accounting rules, methods and procedures developed by professional organizations for the purpose of further mandatory application of necessary and necessary methods and procedures by all countries of the world. For internal use, each country issues its own accounting standards, called National Standards. These standards are interrelated.

Despite the fact that there is no separate international standard that would cover the methodology of accounting for material costs and the procedure for disclosing them in the financial statements, Provisions of the accounting standard 16 "Costs", like many other standards, was developed in accordance with international standards : Conceptual basis for preparing and presenting financial statements, in International accounting standard 1 Presentation of Financial Statements, International accounting standard 2 Inventories

and International accounting standard 16 Property, Plant and Equipment [3; 10; 11].

However, although national standards have been developed in accordance with international standards, some scholars have criticized their content, in particular the Provisions of the accounting standard 16 Costs. Thus, I. Bilousova and M.G. Chumachenko considers it appropriate to repeal this standard due to the lack of its name in the list of International Accounting Standards. The authors are inclined to believe that the interpretations set out in the standard do not allow to increase the level of economic work in enterprises.

S.F. Golov notes that costs are a multifaceted category, which in turn shows the differences between this definition and the purpose of accounting and its relationship to economic theory. That is, the author points out that different costs are necessary for different purposes.

Despite the differences of opinion of scientists and critical analysis of this standard, Provisions of the accounting standard 16 "Costs" remains the main and necessary normative document for enterprises and organizations on the formation of information on expenditures in financial and other types of reporting.

Let's highlight the comparative characteristics of accounting for material costs according to the Provisions of the accounting standard and International Financial Reporting Standards (table 4).

Table 4

**Comparative characteristics of accounting for material costs**

International Financial Reporting Standards	Provisions of the accounting standard
1	2
Definition of the term	
Costs are a decrease in economic benefits during the reporting period in the form of an outflow or decrease in assets or an increase in liabilities that result in a decrease in equity not related to its distribution among equity participants.	Costs - a decrease in economic benefits in the form of disposal of assets or an increase in liabilities that lead to a decrease in equity (except for a decrease in equity due to its withdrawal or distribution by owners)
Classification and grouping of costs	
International Financial Reporting Standards are based on the generally accepted practice of distinguishing in the reporting of items of expenses that arise in the ordinary course of business of the organization and items of expenses that are not related to ordinary activities	Costs are classified depending on the type of activity from which they arose, by economic elements and cost items. There are also direct and indirect costs, variable and fixed, current costs, costs of past and future periods and extraordinary costs
Cost elements	
International Accounting Standards 1 established classification: by the nature of costs (depreciation, material costs, employee benefits, other costs) (p.91). By cost functions: cost of sales, selling expenses, administrative expenses and other expenses (p.92).	1) material costs; 2) labor costs; 3) deductions for social activities; 4) amortization of fixed assets and intangible assets; 5) other costs

Cost recognition	
According to the International Financial Reporting Standards, expenses are recognized on the basis of a direct comparison between expenses and income on specific items of income, which involves the simultaneous recognition of income and expenses arising directly and jointly from the same transactions or other events.	Expenses are recognized in the statement of disposal at the time of disposal of the asset or increase in the liability that results in a decrease in the entity's equity, based on their systematic and rational allocation during those reporting periods when the relevant economic benefits are received.
Cost estimation	
International Financial Reporting Standards do not contain specific rules for estimating costs in a separate standard, but some standards contain provisions that determine the estimation of related costs recognized in the income statement.	In Provisions of accounting standards the point in which the detailed estimation of expenses of the enterprise is specified is allocated

Therefore, based on Table 4, we can conclude that the definition of the term "costs" in the International Financial Reporting Standards does not differ significantly from the definition of "costs" in the Provisions of accounting standards. Classification and grouping of costs In Provisions of accounting standards is defined more extensively than in the International Financial Reporting Standards, it helps to get more information about costs and their direction, which is a positive factor. In the Provisions of accounting standards, the elements of costs are described in more detail, while in the International Financial Reporting Standards costs are allocated very briefly, only the main ones. It should be noted that in international standards there is a term material costs. Recognition of costs and their estimation are almost the same in both International Financial Reporting Standards and In Provisions of accounting standards. That is, it can be concluded that since the Provisions of accounting standards were developed on the basis of IAS and International Financial Reporting Standards, there is no significant difference between them, but the national standards are more complete and disclosed information about costs, which, in our opinion, is positive. After all, you can get more information about costs.

In addition, it is appropriate to conclude that both in national accounting standards and in international standards, the term material costs are not covered in the regulatory framework. In turn, material costs are not given attention, ie IFRS and IAS mention that costs consist of such an element as material costs, but there is no detailed information in the standards. While national standards describe in detail what exactly material costs include. We believe that not disclosing detailed information on material costs in international standards

is a negative aspect, so national standards, in our opinion, are better developed in this matter.

The key to understanding the essence of costs, composition, order of formation, purpose of use and determining the result of proper organization of accounting and control for effective management decisions is classification. It plays an important role in the costs of the enterprise and all its components, among which are material costs.

The classification by economic elements is based on the economic content of certain costs, regardless of their place of origin and purpose. The classification of costs by elements is unique and mandatory for all enterprises and associations. Economic element - a homogeneous primary type of production costs (works, services), in which within the enterprise can not be broken down into parts [3].

In general, the grouping of costs by economic elements involves combining their individual types on the basis of homogeneity, in relation to what and how they are used. With this approach, you can allocate the following costs: material costs; salary expenses; deductions for social events; depreciation; other operating expenses [3].

Material costs for many businesses in Ukraine are the most significant, because their share is a significant share in the structure of production costs and costs of enterprises as a whole (from 60% to 95% depending on the industry).

The study of the peculiarities of the formation of material costs in the accounting system of agricultural enterprises is of great theoretical and practical importance. We consider it expedient to present the process of management of material resources of economic entities in the form of a certain sequence, which is schematically presented in Figure 1.:

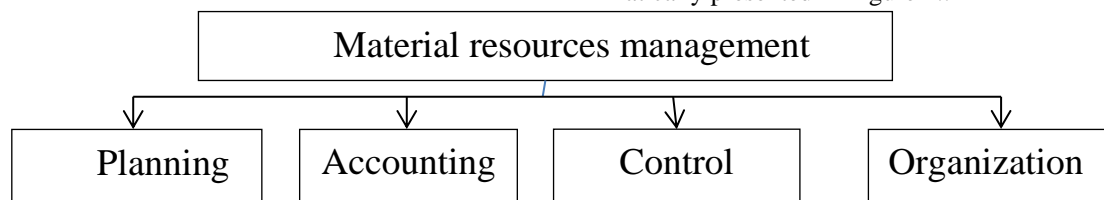


Fig.1. Management of material resources of the enterprise

However, if we consider the cost (monetary) assessment of the used factors of production (resources), we can say that the largest share of material resources

of the enterprise, which transfer their value to the newly created product, are the basic materials (Fig. 2).

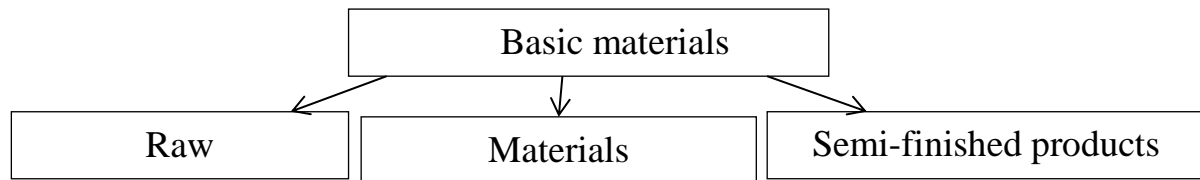


Fig. 2. Classification of basic materials

In order for the picture of material costs to be fully disclosed, it is necessary to turn to the vision of foreign scholars on the interpretation of costs. Elizabeth Derbin believes that inputs are synonymous with "resources". Resources are factors of production - goods necessary for the production of other goods, ie it is capital, labor, land, entrepreneurial skills.

In turn, K. Drury interprets the term "costs" as those that reflect the monetary measure of all resources spent to achieve such a specific goal as the purchase of goods or services.

Foreign authors R. Anthony and J. Rhys emphasize that "costs" are resources for income during the current period, and costs are created at the time of purchase of goods or services. Expenses are incurred through the payment of cash, the occurrence of debt (such as payment of an invoice), the exchange (counter-sale) of another asset, or a combination of the previous three methods.

Material costs are a set of various material elements that come in the form of goods and are used in the process of economic activity as objects of labor, are consumed in each production cycle and fully transfer their value to the value of the created products.

Material costs - the cost of raw materials, semi-finished products and components purchased from third

parties fuel and energy, packaging, building materials, spare parts, IBE, used in the operating activities of the enterprise.

Not included in material costs:

- 1) purchased materials, fuel, energy, which are sold without additional processing at the enterprise;
- 2) returnable waste - is the remnants of raw materials, semi-finished products, coolants and other tangible assets generated in the production process, lost all or part of the consumer properties and therefore used at high cost or not used at all.

When building an effective system of accounting for material costs, their classification and evaluation is crucial. The classification involves the development of the nomenclature, and the assessment - the determination of the accounting price for current accounting, as well as the procedure for determining the actual cost. Without solving these issues, it is impossible to build a rational system of accounting for material costs, especially in terms of automated information processing. Material costs bring together a wide range of production cost accounting issues, including the list shown in Figure 3.

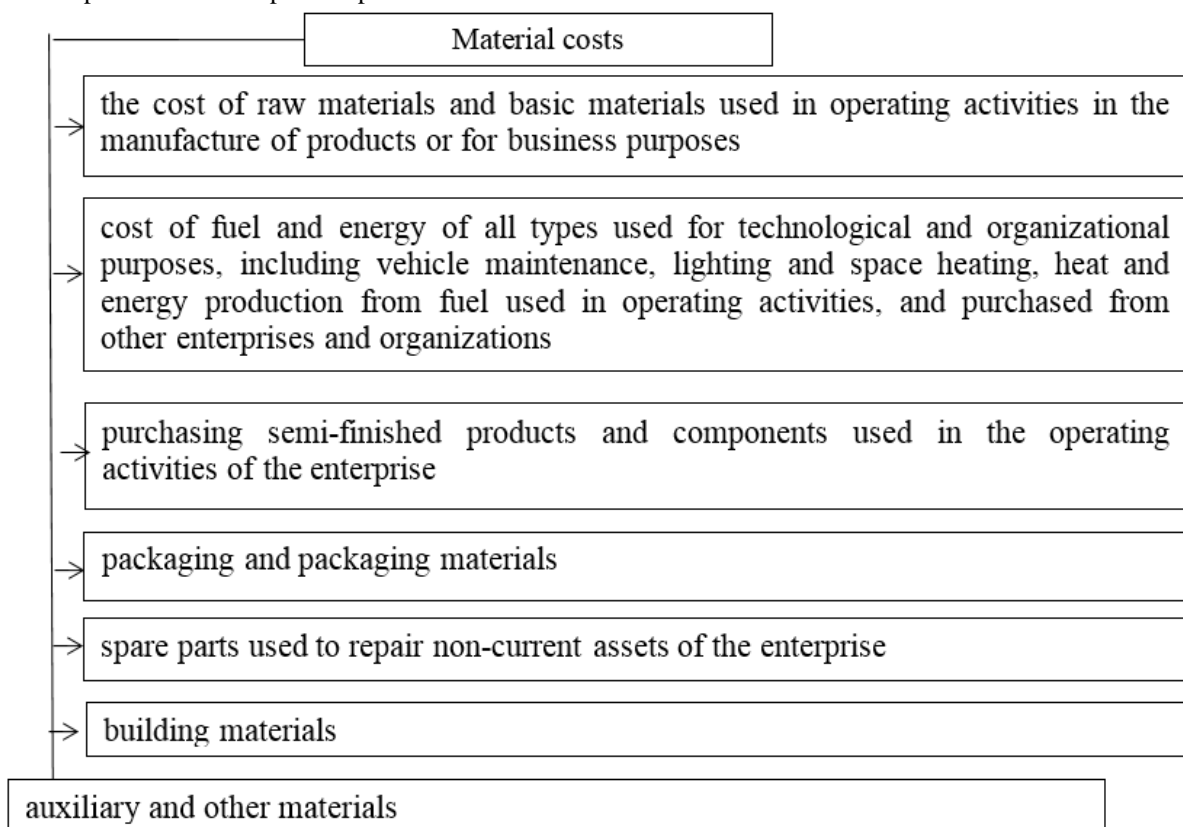


Fig. 3. Classification of material costs in the enterprise management system

Any rate of material costs is heterogeneous in its structure and consists of individual elements of costs, which together form an individual rate of expenditure (Fig. 4).

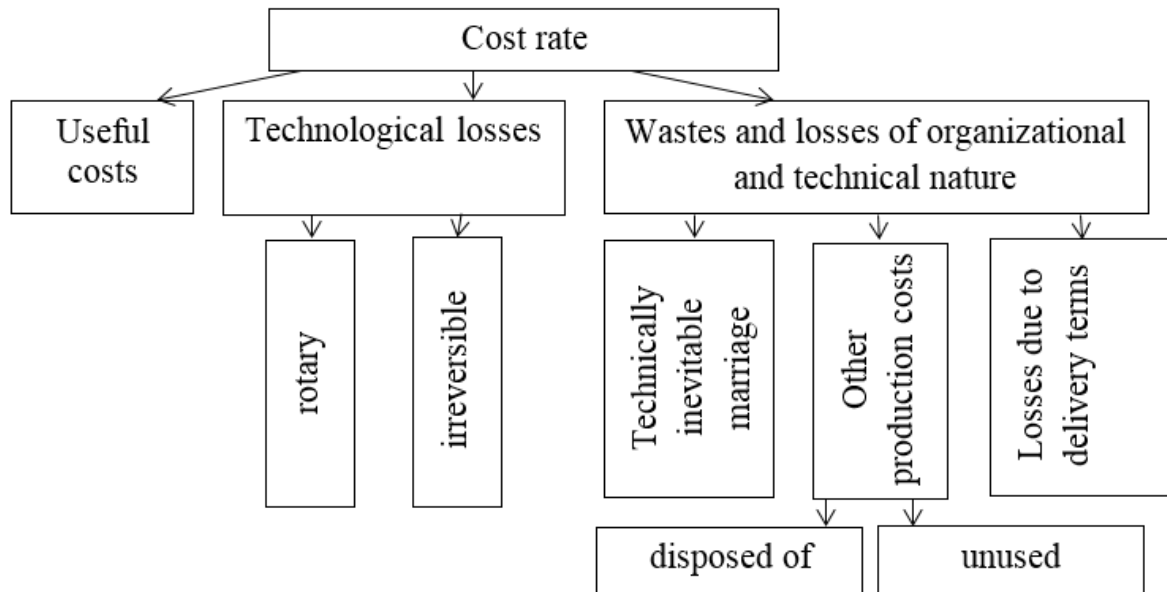


Fig. 4. The structure of the norms of material costs of enterprises

The cost of raw materials and basic materials means their direct use in the process of providing services for the reception and storage of agricultural products. The release of raw materials and materials in the warehouse should not be considered as production costs, but as the movement of tangible assets.

It is worth noting the opinion of the scientist V.V. Sopko, who emphasizes the need to distinguish between the concepts of "warehouse costs" and "production costs", because the transfer of materials from the warehouse does not mean their receipt directly into production, and they can be stored in the shop or barn [12].

Raw materials and basic materials are part of the means of production, which only once participate in the production process and fully transfer their value to the newly created product, forming the material basis of the product.

Basic materials should be understood as objects of labor that are subject to industrial processing and are used in the production process to obtain the final product or are a necessary component in production, namely: natural gas.

Auxiliary materials - a set of materials that are necessary components in the manufacture of products and services, in addition, they are used to ensure the normal technological process and packaging of products, namely:

- materials that are equated to basic materials:
- materials intended for the maintenance of means of labor:
- materials that ensure the normal course of the production process:
- household materials for repairs.

Another opinion is supported by researcher V.F. Paliy, who believes that auxiliary materials are materials that are not part of the products, but are used for the operation of technological equipment, for household needs, for current repairs, stationery, etc. [13].

In the process of using auxiliary materials return waste is not formed, the cost of their acquisition is included directly in the cost of certain types of products at their actual cost. If the cost of auxiliary materials can not be directly attributed to the cost of certain products, then first set the cost of these materials for each type of product: then based on the established cost and cost of materials are developed estimates of auxiliary materials per unit, which in case of changes in material consumption or prices, should be revised, only then include in the cost of certain products and work in progress the actual cost of these materials in proportion to the estimated rates.

Acquired or self-produced tangible assets (raw materials and supplies) in accordance with the Provision of Accounting Standard 9 "Inventories" are credited to the balance sheet at cost [14].

The peculiarity of the formation of the initial value of tangible assets is that a significant share in it falls on transport and procurement costs. The reason for this situation is that enterprises in their structure have special procurement offices and warehouses created in the places of procurement, the maintenance costs of which should be attributed to the initial cost of tangible assets. In addition, companies have transport, which is engaged in both the delivery of valuables and the delivery of products to the buyer or principal. Therefore, when calculating the initial cost of tangible assets, these costs should be allocated and attributed to both the initial cost of tangible assets and the costs associated with the sale of products.

Transport and procurement costs should be included in the cost of purchased tangible assets or the total amount should be reflected in a separate sub-account. If transportation and procurement costs are summarized in a separate sub-account, the monthly amount of these costs is divided between the amount of the balance at the end of the reporting month and the amount



of tangible assets that fell out during the reporting month.

The following methods are used to assess the release of tangible assets in the production of storage services at enterprises: the identified cost of the relevant unit of inventory; weighted average cost; the cost of the first time of receipt of stocks (FIFO); regulatory costs; selling prices [14].

For all inventory units that have the same purpose and the same conditions of use, only one of the following methods is used. Inventories that are released and services performed for special orders and projects, as well as inventories that do not replace each other, are valued at identified cost. The weighted average cost is estimated for each unit of inventories by dividing the total value of the balance of such inventories at the beginning of the reporting month and the value of inventories received in the reporting month by the total number of inventories at the beginning of the reporting month and inventories received in the reporting month. Each disposal transaction can be valued at the weighted average cost by dividing the total value of such inventories at the date of the transaction by the total amount of inventories at the date of the transaction. FIFO inventory valuation is based on the assumption that inventories are used in the order in which they came to the enterprise (reflected in accounting), ie inventories that are first released into production are valued at the cost of the first inventories at the time of receipt [14].

Estimation of regulatory costs is the application of cost norms per unit of output (works, services), which are set by the company taking into account the normal levels of use of stocks, labor, production capacity and current prices. To ensure the maximum approximation of regulatory costs to the actual cost and prices should be regularly reviewed and reviewed in the regulatory framework [14].

The valuation at selling prices is based on the application by retail enterprises of the average percentage of the trade margin of goods. This method can be used (if other methods of estimating the disposal of inventories are not justified) by enterprises that have a significant and variable range of goods with approximately the same level of trade margin. The cost of goods sold is defined as the difference between the selling (retail) value of goods sold and the amount of trade margin on these goods. The amount of trade margin on goods sold is defined as the product of the selling (retail) value of goods sold and the average percentage of trade margin. The average percentage of trade margin is determined by dividing the amount of the balance of trade margins at the beginning of the reporting month and trade margins in the selling price of goods received in the reporting month by the sale (retail) value of the balance of goods at the beginning of the reporting month [14].

The company's choice of the optimal method of valuation of tangible assets will increase working capital, attract investment, which in general will provide an opportunity to obtain greater profits and improve the financial condition of the enterprise. Therefore, the method of estimating the material values used for the production of services should be the object of special attention of economists-managers and reflected in the accounting policy of the enterprise.

For rational accounting of the use of material values in production it is necessary to timely and qualitatively document all operations, as this is one of the most important tasks of the accounting system.

Different types and forms of primary documents are used for registration of transfer or release of materials from the warehouse to production: consignment note, warehouse accounting card, limit-withdrawal card, act - requirement for replacement of materials, statement of accounting of material balances in the warehouse, signal certificate of deviation from the established norms.

Considering the specifics of accounting and control of material costs of enterprises, we consider it appropriate to allocate a separate article the cost of fuel and energy of all types used for technological and organizational purposes.

According to the economic classification of tangible assets, fuel belongs to the auxiliary materials. According to the purpose and conditions of use in production, fuel is classified as:

- technological - used directly in the technological process and causes a qualitative change in the process of compliance with the technology of storage of agricultural products;

- energy - promotes the production of thermal energy (for example, fuel burned in furnaces under boilers, furnaces and other heat-generating units of general production purpose);

- economic - the effect of heating buildings and premises (shops, administrative building), etc. is used.

The item "Fuel and energy for technological purposes" includes the costs of all types of fuel and energy used directly in the process of drying, cleaning and storage of corn and sunflower to ensure the technological process, and which the company received from third parties and manufactured own forces of the enterprise.

According to the technological regulations, the costs of fuel and electricity for technological purposes are deducted directly from the cost of certain types of products (works, services) according to the established norms of production costs or on the basis of indicators of control and measuring devices. In case of impossibility to directly attribute fuel and electricity costs to the cost of certain types of products, they are included in the cost in proportion to the estimated rates.

Fuel in the process of drying, cleaning and storage of grain can be consumed in solid form (fuel oil, gas), and as heat energy in terms of conventional fuel. Fuel consumption for organizational purposes, depending on what it is spent on, can be divided into certain categories, namely:

- for the production of heat used for heating industrial premises;

- for the production of heat used for heating of outbuildings;

- for the production of heat used for heating industrial premises

Depending on what the fuel was used for, the costs are deducted from the items: "Equipment maintenance and operation costs", "Overhead costs", "Administrative costs" in proportion to the cost of fixed assets, maintenance and operation costs of which are included in these articles.

Material costs also include the company's costs for the purchase of containers (except wood and card-

board) and packaging materials. Containers and packaging materials are objects of labor intended for packaging, storage and transportation of finished products and other valuables. The packaging also includes parts, materials intended for the repair of packaging used for packaging.

In general, packaging is divided into packaging intended for product packaging and packaging used in the production process. It is worth remembering that part of the latter, depending on the service life and cost, is taken into account in fixed assets, not items of labor.

Purchased semi-finished products and components are objects of labor manufactured by another enterprise and intended for further processing at this enterprise to obtain finished products. The semi-finished product must undergo one or more stages of processing before becoming a finished product.

Spare parts are separate spare parts of machines, equipment, installations, units which are used at the enterprises of branch for maintenance in a working condition of the production equipment, for performance of current and capital repairs of available own and leased fixed assets. The use of spare parts is targeted.

The cost of low-value and perishable items, the service life of which is less than one year or the operating cycle, if it is more than one year, is written off on the cost of production of certain products (works, services) in proportion to the estimated rates at the time of their commissioning, accounting at the places of operation and responsible persons during the period of their actual use.

Based on the classification of materials by purpose and role in the production process, their synthetic accounting is carried out. Classification of material costs is the basis for the development of nomenclatures, ie systematized lists of raw materials used in production (services). The nomenclature indicates the name of each type of raw material, unit of measurement, price, as well as the code assigned to the raw material (nomenclature number), which is indicated in all primary documents and accounting registers for operations with stocks.

The use of uniform codes greatly simplifies the accounting and documentation of the movement of raw materials, reporting. In addition, the design of codes of accounting nomenclatures is of great importance for automated accounting of tangible assets.

Summarizing the above, it should be noted that companies should focus on improving the accounting of material costs, taking into account industry specifics. It is necessary to achieve maximum accuracy in calculating the actual cost of production, which will contribute to a clear classification of material costs. Also, managers of the business entity should pay close attention to the choice of method of valuation of tangible assets at their disposal, because this choice depends on the end result of the enterprise - profit. At the same time, it is advisable to account for material costs according to the normative method, using preliminary cost limitation and detection of deviations of actual costs from normative ones by centers of responsibility, indicating the reasons and culprits, which will ultimately enable operational management decisions in achieving strategic goals.

Thus, material costs play a special role in the activities of enterprises. Their economic and rational use is one of the main conditions for the effective operation of the enterprise, ie profitability, which reflects the degree of efficiency of the use of material costs in the enterprise.

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