

## ACCOUNTING, ANALYSIS AND AUDIT

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### **ANALYSIS OF METHODS OF EXPENSES ACCOUNTANCY AND CALCULATION PRIME COST OF CONSTRUCTION ENTERPRISE**

Prime cost is the quality indicator because the lower production prime cost, the larger work is economized and the main methods and materials are better used than the cheaper production for enterprise. In such conditions the problem of expenses management at the enterprise, gets actuality. The enterprise profitability and competitiveness depend on the choice in method of expenses and calculation in production primecost. The economic essence of categories „methods of accountancy and expenses” and „calculation methods” is considered. It's offered the classification of methods for expenses accountancy and production prime-cost calculation by the characteristics which were separated into three groups. It's analyzed the methods

characteristic, which use is possible for building enterprise.

The questions about analysis of expenses accountancy and prime-cost calculation of production are discovered in the works of famous domestic and foreign scientists such as P. S. Bezrukykh, F.F. Bytynytsia, I.Ye. Davydovych, O.O. Dovzhyna, V.S. Len, A.Sh. Marhulisa, V.F. Paliia, Ya.V. Sokolova, S.I. Selezniova, K.V. Khudoba and others.

It's necessary to note that on practice it's possible the elements combining of different methods of expenses accountancy and production calculation. But it's necessary to the suitability of information which is accumulated in the system of commercial activity for making the efficient management decisions.