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DEFINITION OF ACCOUNTANCY ACTUAL PROBLEMS IN COMMERCIAL ACTIVITY OF BUILDING ENTERPRISES

Article considers the building branch specificity and accountancy problem which are usual for building enterprises. It's also opened the meaning and expenses classification and prime cost calculation. The effective methodology of accountancy and analysis for commercial activity management is impossible without main problems defining in modern accountancy system. Because of analyzed possibilities of existing methods using at the building enterprises as the result of which it was outlined the list of actual accountancy problems.

The important moment in the researching in aspects of commercial activity on building enterprises and its improvement, is the problems of defining as the main building branch and accountancy operations

by the registration of commercial activity facts. In addition, according to the logic of the scientific research, it's necessary to examine the problems of economic activity accounting in enterprises construction with the aim of offering the most appropriate means of solving them.

The emergence of regulations on the formation in the cost of structural units allows determining the internal cost of products, works and services ancillary business units, to evaluate the effectiveness of their work and make decisions about whether their future existence.

In our opinion, the solution of the issues at the present stage of economic activity calculation should be every construction company for the effective operation and development of the building branch.