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FEATURES OF COST CALCULATION METHODS IN DIFFERENT BRANCHES OF NATIONAL ECONOMY

The purpose of the article is to reveal features of approaches to products cost calculation of enterprises of different branches of national economy, primarily of industry, rural economy and hotel industry.

In consideration of cost calculation of manufactured product the attention should be paid to the fact that calculation system is determined by description of production manufactured by a certain enterprise. There are two most often used calculation systems: by separate orders (contracts, works, lots) and by long-repeated processes of production. The features of cost calculation of agricultural production lie in the necessity of clear distinguishing of objects of cost accounting and cost determination. Objects of cost accounting are separate cultures (groups of cultures) or animal species. Object of cost determination in plant cultivation are types of production received from every agricultural crop. In cost calculation of guest room inventory services it should be appropriate to use a method of differentiation of loading services' total cost by separate catego-

ries of hotel rooms, using at that a "method of equivalent numbers". Indicators of direct operating costs by the categories of hotel rooms are used for calculations. Such calculations will be more objective base of hotel rates determination. Use of this method gives an opportunity to manage costs of hotel industry more efficiently and above all to establish real rates on all services provided by hotel industry.

Having analyzed methods of cost calculation in different branches of national economy, it should be concluded that the right approach to building of cost accounting and selection of an optimal calculation method are the guaranty of efficient business management in any branch of national economy. Process of cost calculation is a troublesome work of various departments and services directed to stable operation of a business. It is become clear that any type of production needs an individual approach since it differs first of all by amount of calculation objects, order of manufacturing costs forming and principles of overhead cost allocation between calculation objects.