

IMPROVEMENT OF THE METHOD FOR ACCOUNTING COSTS IN ORGANIZATIONS OF THE SANATORIUM-RESORT SPHERE

Tunin S. A.

FSBEI of HE «Stavropol State Agrarian University»
Stavropol, Russian Federation

The development of modern business necessitates the growth of increased requirements for the quality of cost information generated within a specific economic entity. Of particular relevance is the task of generating high-quality information on the costs of manufacturing products, works, services, as well as the results of the organization's activities, which will facilitate the adoption of operational management decisions by managers at various levels, as well as the generation of large strategic decisions that affect the further development of the organization.

The use of one or another cost accounting method within the organization's accounting system is today one of the most relevant areas for improving managerial accounting, since the size of the financial result and the accounting system itself depend on the choice of method. The relevance of the study is also explained by the fact that the methods of cost accounting that existed and are constantly used by organizations are oriented, to a greater extent, to reflect production costs already incurred by the organization, as a result of which there is no need to manage them. Today this is not enough, because organizations in a rapidly changing economic situation need to quickly respond to economic challenges and thereby use those cost accounting methods that allow you to influence both the amount of costs and the value of the final financial result.

The problems of cost accounting methods have repeatedly been the subject of research by many scientists who were both the founders of a relatively new scientific field, which received its further rapid development, and scientists who contributed to the increase in knowledge regarding the formation and development of managerial accounting.

The analysis of a number of literary sources regarding the nature of management accounting made it possible to identify the ambiguity of its interpretation, which necessitated clarifying the definition of management accounting, which reduced to the fact that management accounting refers to an active-adaptive management system that integrates various functions and management methods, urgently respond to the growing information needs of

internal users and contribute to the achievement of tactical and strategic goals organization.

In the course of the study, it was found that one of the objects of management accounting is the costs that must be accounted for using various methods, depending on the situation. The variety of existing methods of cost accounting and their different focuses revealed during the research process necessitated their systematization and classification.

In the process of its activity, any organization is faced with the implementation of costs of a different nature and purpose. The analysis of existing methods of cost accounting and costing revealed that in the domestic practice of organizations of the sanatorium-resort sphere, the so-called «traditional» methods of cost accounting and costing are often used: alternate, process, custom, normative. While in world practice such methods as standard-cost, direct-costing, ABC-costing, Right on time, target-costing and kaisen-costing were born and found application.

We believe that in organizations of the spa sector using any of the above methods in their pure form is not so effective. In this regard, it is necessary to use the synthesis method for cost accounting and calculating the cost of services in organizations in this field, based on the principles and tools of target costing, kaisen costing and the custom method. The synthesis method allows you to calculate not the actual or planned cost, but the target cost – a value of the cost that is the maximum allowable (acceptable) market conditions. Thus, the recommendations formulated will allow to a certain extent solve the problems of forming the information base, improve the quality of management reporting, and also contribute to the successful functioning of sanatorium and resort organizations in the conditions of fierce competition in the market of services.

LITERATURE

1. Accounting management accounting: a training manual / ed. E. I. Kostyukova. – M.: KNORUS, 2014. – 272 p.