
657.2

Pozharitskaya Irina Mihaylovna,
Ph.D. in Economics, associate professor,
Department of the Account, Analysis and Audit,
V.I. Vernadsky Crimean Federal University,
Simferopol.

Zhukova Irina Ivanovna,
Master's degree student on «Economics» specialization,
V.I. Vernadsky Crimean Federal University,
Simferopol.

ELEMENTS OF ACCOUNTING POLICIES ACCORDING TO THE ACCOUNTING FOR THE JEWELLER PRODUCTION EXPENDITURES

The article studies the project of accounting policies for jewelry production considering the precious metals expenditures, accounting the precious metals and stones waste, semi-finished products of own production, losses from spoilt production; evaluation of finished goods and work in progress; documentation of the calculating the jewelry cost; the composition of the expenses included in the manufacturing cost of the product; calculating methods of the cost of 1 gram of product, and others.

Keywords: spoilt production, finished goods, expenses, scrap, waste, manufacturing cost, accounting policies, jewelry, jeweler production.

[3],

[5]

«

»

«

» [1],

»,

[2].

1

.1.

(.1).

1),

(.2).

21 «

(.3).

40 «

» 43 «

» [4, .50].

.3.

		1
		1

		$1)$
		$10)$

.1.
()

.2.
()

.4.
[6, .305].
(.5).

« »

	- -	» 20.01 « »	- - -
	- -	; ;	- - -
	, - -	40 « » () 43 « » ()	, - , -

.3.

()

	-	25 « ».	- -
	- -	(62%)	-

.4.

()

1

1. : 06.12.2011 402- [].
- : www.consultant.ru/popular/buch/53_1.html#p26 (03.05.2016)
2. : 04.03.1998 . 41.
- [: <http://base.consultant.ru/cons/cgi/online.cgi?req=doc;base=LAW;n=34890> (03.03.2016)
3. // 1
3. « . . . »/ ,
- / , 2015. — . 194-195.
4. // ,

		<p>1,5%; — 1,5%; — 2%; — 1%). 6% (—</p> <p>91.02 « », 90.02 « ».</p> <p>— 0,7%; 3% (— 0,8%; — 0,5%;</p> <p>10.06 « ».</p>

.5.

() ,

,5-6 2015 .(1) — :

, 2015. — . 49-51.

5. // :

2015 ., . (14

6. // -

— : « », 2016. — . 304-306.

18 2016