

**Grekova Vita Anatolievna,**

Ph.D. in Economics, associate professor,

Associate professor Department of the Accounting, Analysis and Audit

Institute of Economics and Management (structural subdivision),

V.I. Vernadsky Crimean Federal University,

Simferopol, Russian Federation.

## IMPROVING THE ACCOUNTING OF ADMINISTRATIVE EXPENSES OF COMPANIES ENGAGED IN MULTIPLE ACTIVITIES

Production costs and costs of selling products (works, services) are the main objects of on-farm control. Any change in them when a company conducts several activities leads to an incorrect determination of profit for each of the activities. Thus, the risk of material misstatement of production costs and sales costs increases, and hence the adoption on their basis of incorrect decisions on the future economic activities of the company. Organizationally and methodically correctly organized accounting of general business costs makes it possible to provide reliable information on the formation of the actual cost of finished products and goods. The paper analyzes unified approaches to the application of the Chart of Accounts for the financial and economic activities of organizations and the reflection of the facts of economic activity on the accounts of accounting, enshrined in the instructions for using the chart of accounts for the financial and economic activities of organizations. The analysis made it possible to identify a methodological error in the accounting of administrative and managerial expenses that arises when combining types of production activities with types of trading activities. An assessment of the information that the instructions on the use of the chart of accounts of the financial and economic activities of organizations on account 26 «General business expenses» and the actual data of the current accounting of a number of organizations that simultaneously carry out production and trade types of activities are recommended to summarize. The obtained result confirmed the overestimation of general business expenses while underestimating the costs of selling such economic entities. We see the prospect of further investigation of the problem in the elimination of the identified methodological error in accounting for administrative and management expenses with the introduction of adjustments to the instructions for using the chart of accounts of financial and economic activities of organizations.

*Keywords:* general expenses, selling expenses, administrative expenses, sales expenses.

« 66 ( — 66 ), 26 « 224

31.10.2000 94  
» 02.07.2010  
28.02.2000 60 ,

-2020- 3

02.07.2010 66.

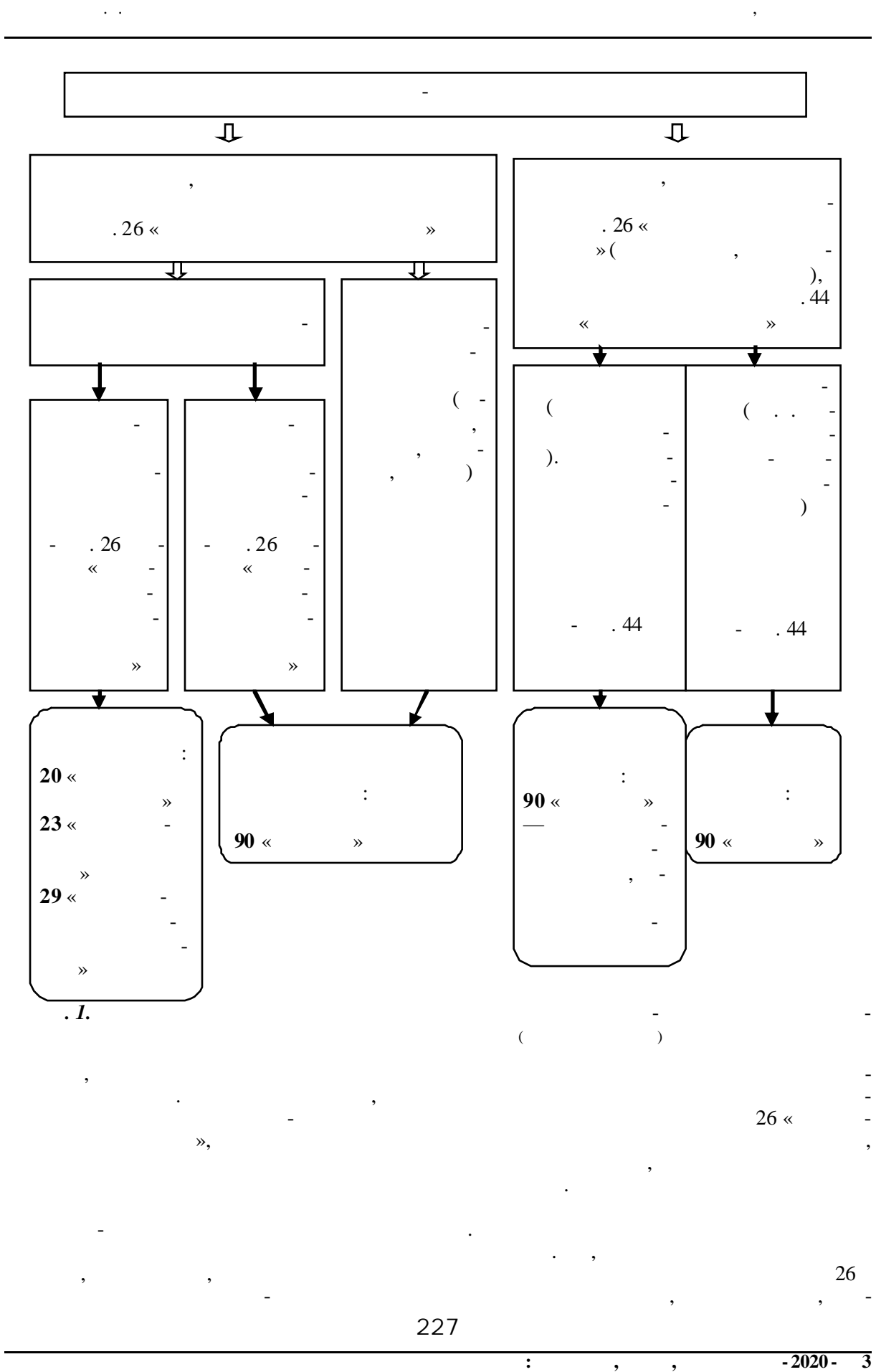
» « , 26 « -  
» « »  
26 « » - ,  
- .  
1. - -  
26 « ». -  
» , 26  
« ». -  
} : - ; ,  
} ; -  
} ;  
} , , . . ;  
26 « » , , , , -  
» , , , , -  
» 23 « », 25 « 20 « -  
», 26 « », 28 « », 29 « -  
» 44 « » [5]. -  
26 « ( » -  
- , - , -  
» 44 « ». , -  
» , , 44 -  
» , , , , -  
1. -  
[1] -  
94 , 31.10.2000

**1.**  
\*

1.	26	02 « »
2. - , -	26	04 « »
3. -	26	05 « »
4. -	26	10 « »
5.	26	16 « »
6. - ( - )	26	19 « »
7.	26	21 « - »
8. ( , ) , , , . - ( - ; - ) , , .),	26	23 « »
9. -	26	29 « »
10.	26	43 « »
11.	26	60 « »
12. - , , , , , , , , , -	26	68 « »
13. -	26	69 « »
14.	26	70 « »
15. -	26	71 « »
16. - 60	26	76 « - »
17. , -	26	79 « »
18. , -	26	94 « »
19. -	26	96 « »
20. -	26	97 « »

\*

-



. . ,  
 -  
 -  
 ,  
 ( ,  
 ,  
 )  
 ,  
 -  
 ,  
 -  
 ,  
 -  
 90-2 « » 90 « », 23 «  
 20 «  
 ( ), 29 « » (  
 ).  
 90 « »  
 .  
 20 «  
 », 23 «  
 », 29 «  
 »  
 -  
 , ,  
 ,  
 44  
 , ,  
 , ( 44)  
 ,  
 26.  
 ,  
 .  
 -  
 -  
 ,  
 -  
 ,  
 -  
 ,  
 -  
 ,  
 26 « 26 «  
 20 « »  
 26 «  
 », ,  
 ,  
 ,  
 ,  
 44 « », 26 «  
 90 « ».  
 -  
 -  
 228  
 : , , -2020- 3

1. . . . . 31.10.2000 94 [ . . . . . ]: ( . . . . . 08.11.2010). — . . . . . : 18.08.2020).
2. . . . . 10/99 « . . . . . » ( . . . . . : 18.08.2020). 28
3. 2010 . 63 . [ . . . . . ]: ( . . . . . 06.04.2015). — . . . . . : . . . . . : 18.08.2020).
4. . . . . 02.07.2010 N 66 [ . . . . . ]: ( . . . . . 06.04.2015). — . . . . . : . . . . . « . . . . . ».
5. . . . . // . . . . . — 2010. — 5 (245). — . 12–15.
6. . . . . : . . . . . — 2019. — 1 (46). — . 204–209.
7. . . . . — 2012. — 1 (199). — . 30–37.
8. . . . . // . . . . . : . . . . . — 2015. — 13 (412). — . 44–54.
9. . . . . // . . . . . — 2010. — 11. — . 85–88.
10. . . . . — 2010. — 8. — . 31–37.
11. . . . . : . . . . . ( . . . . . ) . . . . . // . . . . . — 2010. — 8. — . 63–73.
12. . . . . // . . . . . — 2012. — 10. — . 22–25.

12. Nagoev A.B. Development of supply chain management in Russian catering industry: trends and prospects in post-crisis conditions / A.B. Nagoev, V.A. Grekova, O.G. Kovalenkova, J.A. Oleynikova, Y.A. Khadueva // International Journal of Supply Chain Management. — 2020. — .9. 2. — . 724–730.

#### SPISOK LITERATURY

1. Plan schetov finansovo-khozyaystvennoy deyatelnosti organizatsiy i Instruksiya po yego primeneniyu, utv. prikazom Minfina Rossii ot 31.10.2000 94n [Elektronnyy resurs]: (red. ot 08.11.2010). — Rezhim dostupa: spravочно-pravovaya sistema «Konsul'tantPlyus» (data obrashcheniya: 18.08.2020).
2. Polozheniye po bukhgalterskomu uchetu 10/99 «Raskhody organizatsii», utv. prikazom Minfina RF ot 28 iyunya 2010 g. 63n. [Elektronnyy resurs]: (red. ot 06.04.2015). — Rezhim dostupa: spravочно-pravovaya sistema «Konsul'tantPlyus» (data obrashcheniya: 18.08.2020).
3. O formakh bukhgalterskoy otchetnosti organizatsiy: Prikaz Minfina Rossii ot 02.07.2010 N 66n [Elektronnyy resurs]: (red. ot 06.04.2015). — Rezhim dostupa: spravочно-pravovaya sistema «Konsul'tantPlyus».
4. Bespalov M.V. Osobennosti bukhgalterskogo ucheta obshcheproduktivnykh i obshchekhozyaystvennykh raskhodov organizatsii / M.V. Bespalov // Vse dlya bukhgaltera. — 2010. — 5 (245). — S. 12–15.
5. Grekova V.A. Puti sovershenstvovaniya uproshchennykh sposobov vedeniya bukhgalterskogo ucheta / V.A. Grekova // Nauchnyy vestnik: finansy, banki, investitsii. — 2019. — 1 (46). — S. 204–209.
6. Slobodnyak I.A. Raspredeleniye upravlencheskikh raskhodov organizatsii / I.A. Slobodnyak // Mezhdunarodnyy bukhgalterskiy uchët. — 2012. — 1 (199). — S. 30–37.
7. Kanapukhin P.A. Metodicheskiye aspekty vnutrikhozyaystvennogo kontrolya nakladnykh zatrat organizatsii / P.A. Kanapukhin, T.A. Pozhidayeva // Ekonomicheskiy analiz: teoriya i praktika. — 2015. — 13 (412). — S. 44–54.
8. Sotnikova L.V. Uchet obshchekhozyaystvennykh raskhodov v pervonachal'noy stoimosti osnovnykh sredstv / L.V. Sotnikova // Bukhgalterskiy uchët. — 2010. — 11. — S. 85–88.
9. Sotnikova L.V. Uchet obshchekhozyaystvennykh raskhodov pri otsutstvii dokhodov / L.V. Sotnikova // Bukhgalterskiy uchët. — 2010. — 8. — S. 31–37.
10. Sotnikova L.V. Upravlencheskiye raskhody: otrazheniye v bukhgalterskoy (finansovoy) otchetnosti / L.V. Sotnikova // Auditorskiye vedomosti. — 2010. — 8. — S. 63–73.
11. Shishkoyedova N.N. Uchet obshchekhozyaystvennykh raskhodov pri otsutstvii dokhodov / N.N. Shishkoyedova // Bukhgalterskiy uchët. — 2012. — 10. — S. 22–25.
12. Nagoev A.B. Development of supply chain management in Russian catering industry: trends and prospects in post-crisis conditions / A.B. Nagoev, V.A. Grekova, O.G. Kovalenkova, J.A. Oleynikova, Y.A. Khadueva // International Journal of Supply Chain Management. — 2020. — .9. 2. — . 724–730.

31 2020

21 2020