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Особенности признания и учета затрат в соответствии со стандартами МСФО

В данной статье проводится анализ затрат на животноводство в соответствии МСФО. Проводится сравнение калькуляции себестоимости с Российскими правилами бухгалтерского учета.

Ключевые слова: инвентарь, себестоимость, бухгалтерский учет, сельское хозяйство

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Features of Recognition and Recording of Costs in Acordance with IFRS

This article analyzes the cost of livestock in accordance with IFRS. Comparison of costing with Russian accounting rules is performed.

Keywords: inventory, prime cost, accounting, agriculture

International Financial Reporting Standard 2 "Inventories" contains the rules relating to the accounting of costs of production and the calculation of production costs. The provisions of the standard regulate the rules for choosing the methods of calculation that affect the amount of income of the reporting period. It also provides recommendations for the allocation of indirect overhead costs of an industrial nature; on the distribution of integrated production services and on the division of costs between capitalized and non-capitalized in the balance sheet.

At present, the theory and modern practice of industrial accounting offers a range of methods for calculating the cost of production, incl. method of full cost,

direct-costing, normative, orderly, cross-method. They are recorded in the accounting policies of enterprises.

Let us dwell in more detail on the norms of IFRS 2 "Inventories" in terms of accounting for production costs.

First, in paragraph 10 of IFRS 2 "Inventories" is regulated to the application of the method of full cost (absorption costing). With this method of accounting for production costs and costing, unlike the alternative "direct-costing" method, the production cost absorbs both variables and fixed costs. "Direct kosting" for financial reporting purposes is not allowed. In Western enterprises, it is used only for compiling management reports.

The normative accounting, the theory and practice of which we have developed throughout the XX century, also finds its application in accounting in accordance with IFRS 2 "Inventories". In particular, this standard regulates the procedure for classifying over-standard costs as periodic, that is, fully attributable to a decrease in the revenue of the reporting period. Excessive losses of raw materials, wages should not fall into the composition of Inventories reflected in the asset balance. The regulatory method is allowed for the evaluation of Inventories of materials, work in progress and finished products.

Secondly, IFRS 2 "Inventories" identified three groups of costs included in the cost of production, namely:

- production variables direct costs,
- production variables indirect costs,
- production constant indirect costs, which will be referred to hereinafter as production overhead costs.

It should be warned that the term "indirect costs" in the Tax Code and "indirect costs" in IFRS 2 "Inventories" are not equivalent to each other. In IFRS, indirect costs are understood as costs that can not be directly or economically not directly attributed to the cost of a particular product (service). Therefore, they are

collected during the reporting period on a special account (7210 "Administrative expenses"), at the end of the period are distributed by product type indirectly.

Examples of variable costs of the first group are raw materials and basic materials, wages of production workers with charges on it, and so on. These are the costs that can be attributed directly to the cost of specific products on the basis of primary accounting data. Variable indirect production costs (the second group) include those costs that are directly dependent or almost directly related to changes in the volume of activity, but due to technological features of production, they can not be economically inexpedient or directly attributable to manufactured products.

The third group of costs identified in paragraph 10 of the IFRS - permanent indirect production overheads - includes those general production costs that do not change or almost do not change as a result of changes in output.

In the legislation there are no norms regulating the inclusion in the production cost of products of indirect variables and fixed production costs formed in the accounting (financial) accounting. In the second international standard such norms exist.

According to paragraph 11 of IFRS "Inventories" variable indirect production costs are included in the cost of production in proportion to the actual volume of output. That is, the basis for the distribution of these costs is the indicator "actual production capacity".

According to paragraph 11 of IFRS "Inventories", fixed overhead production costs are included in the cost of production in proportion to the forecasted volume of production when working under normal conditions. That is, the basis for the distribution of these costs is the indicator "normal production capacity".

The standard also allows an alternative option - the use of the actual production volume as a distribution base if it approaches the normal capacity.

In order to understand why IFRS determine this base of distribution of permanent indirect costs, let us consider the content of indicators "production

capacity" used in international practice, as well as the influence of choosing one of the indicators of capacity on the financial performance of companies.

It is especially worth noting keeping records of biological assets.

Currently, work is continuing on the formation of a Russian regulatory framework for accounting that is compatible with international financial reporting standards. In the framework of the Accounting Reform Program, in accordance with IFRS, a new draft Regulation on Accounting "Accounting for Biological Assets" was approved.

The PBU project "Accounting for biological assets and agricultural products", as well as IAS 41 "Agriculture", is designed to systematize the accounting in agriculture, to make information provided in the accounts more understandable to the user.

One of the main directions of reforming accounting in the Russian Federation is the use of the classification of biological assets, which allows us to disclose their economic essence, as well as their purpose and place. IAS 41 "Agriculture" identifies the following characteristics of the classification of biological assets:

1. Duration of the period of use and receipt of agricultural products and additional biological assets. On this basis, biological assets are divided into short-term and long-term;

2. Sign of maturity. Here we should distinguish between mature and immature biological assets;

3. Possibility of multiple receipt of agricultural products and additional biological assets. This sign implies the separation of biological assets into fruit-bearing and consumed.

Long-term biological assets are biological assets that are capable of yielding agricultural products or some other economic benefits for more than 12 months. Thus, in livestock breeding, they include animals of the main herd, and in plant

growing fruit bearing and not fruiting perennial plantations. Short-term biological assets are biological assets that yield agricultural products or some other economic benefits within 12 months. Such assets include animals in growing and fattening, as well as adult animals rejected from the main herd, poultry and bee families, and in crop production are annual crops grown during one vegetative period for one year. Biological assets are biological assets that have reached the age at which they are able to produce agricultural products and / or use them for other purposes in accordance with agricultural production technology. In other words, the operational cycle for the creation of these assets exceeds 12 months. In immature biological assets, the operational development cycle also exceeds 12 months, but these biological assets can not yet yield agricultural products.

So, to them we can refer to perennial plantations, which have not yet reached the age of fruiting. The consumed biological assets are those assets that will be collected (collected) as agricultural products or sold as biological assets (beef cattle, cattle intended for sale, fish in fish farms, corn and wheat, trees grown with purpose of logging). Fruit-bearing (productive) biological assets are all biological assets that are not consumed (dairy cattle, vineyards, fruit and berry trees, trees for harvesting firewood without cutting trees).

Another important area of transformation of domestic accounting is the application of such a method of estimating biological assets, as fair value. According to the Russian accounting method, the value of biological assets is equal to the amount actually incurred in favor of the asset. IAS 41 requires the use of two possible valuation options: at actual cost and at fair value. As a general rule, biological assets must be measured at fair value less costs to sell. Fair value is the possible selling price (market price) in the active market of the relevant assets. Determine the fair value of the asset follows, based on its location and status at a given time. For example, the fair value of cattle on a farm is its price in the relevant market, less transportation and other costs for the delivery of this livestock

to the market. To simplify the process of determining the fair value of biological assets, it is advisable to group them by age, quality or other key characteristics. The choice should be based on those used in the relevant markets as a basis for setting prices. Specificity of biological assets, among other things, is that at the time of recognition in accounting, the value of their fair value may be less than the cost of obtaining them (purchase) in the amount with the value of potential marketing costs. Russian regulations go away from this problem, calling for the reflection of biological assets at cost (the acquisition of biological assets as a result of the litter of animals is reflected as a reduction in the costs of the organization).

However, this technique excludes the possibility of presenting biological assets in the financial statements at fair value. It can be concluded that organizations that have biological assets on their balance sheet need to address the requirements of IAS 41 "Agriculture" when deciding on the accounting for biological assets, and now and in the future - until appropriate national standards appear .

In the domestic practice, the following methods of accounting for production costs and costing are used:.

- direct attribution of costs by product;
- exclusion of the total amount of costs;
- application of the established coefficients;
- distribution of costs in proportion to the cost of associated products;
- distribution of costs according to established bases;
- Summation of costs;
- combined calculation of the cost of production.

The choice of the method for calculating the cost of production depends on the type of production, its complexity, features, the incomplete production, the duration of the production process, the range of products,

In different periods of time, a different method of calculating the cost of milk and litter was used.

For example, in the 1980s, the coefficient method was applied, which consists in eliminating the cost of by-products from the costs of maintaining the main herd and distributing the remaining costs between milk and litter using the established coefficients: milk is equated to 1, litter to 1.5 quarts of milk. The estimation of by-products (manure) was made at a fixed price for 1t.

The most popular method for calculating the cost of production of dairy cattle is the methodology provided in the "Methodological recommendations on the accounting of production costs and the costing of production costs (works, services) in agricultural organizations", approved by order of the Ministry of Agriculture of the Russian Federation of 6.06.2003 # 792: from of the total cost of maintaining the main dairy herd, the cost of the by-products (manure) is excluded, based on the actual costs of harvesting it. Of the remaining amount of costs, 90% is for milk and 10% for litter, taking into account its actual live weight at birth. Dividing the obtained data on the costs of production of specific types of products by the total quantity, they receive a cost of 1 centner of milk and 1 head of the litter.

These methods are not without flaws: conditional values are used to equate the conjugate types of products; the amount of produced and used by-products is not fully taken into account; in analytical accounting, the objects of by-products are not separately allocated to reflect direct and indirect costs in regulatory amounts; when calculating the cost price, the quality of the products received is not taken into account. Cow milk, depending on the natural and climatic conditions, the pedigree composition of the main herd, the level of feeding can be different fat content from 2.5% and higher. Thus, one can not ignore this factor, and it must also be taken into account that the cows of the main dairy herd produce different litters, and the costs are allocated to one head. Studies of scientists - chemists

allowed to calculate the coefficient of transfer of live weight of litters into milk, equal to 9, which can be used to calculate the cost of production. At the same time, costs are distributed in proportion to the specific weight of each type of product.

Thus, the use of the international accounting methodology in practice allows:

1. Create reliable financial information;

2. To ensure comparability of information of accounting (financial) reporting for possible participation in international economic projects;

3. Increase the confidence of investors and foreign partners in Russian organizations;

4. Protect the interests of producers of agricultural products at a more legislative level;

5.More efficiently manage the financial and economic activities of organizations;

6. Give a more realistic investment assessment of agricultural producers.

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