

THE MODERN APPROACHES TO RECOGNIZING OF EXPENSES IN BUSINESS-STRUCTURES OF RETAIL TRADE

Nadezda Necheukhina – Olga Mustafina

Ural State University of Economics

Yekaterinburg, Russia

Abstract. The subjects of research are the approaches to the formation and measurement of costs. The research topic is to highlight the problems in determining costs for purposes of accounting, analysis and taxation. The aim of the study is to bring the author's interpretation of the measurement of costs within the accounting-analytical maintenance of activity of the economic entity and the cost functions in the process of implementing input of «profitability» parameter of the operation process in the company. Research method is a scientific abstraction, a combination of analysis and synthesis, logical and historical. The result of the work is the author's interpretation of the expenditures (costs, expenses) which may be defined as outflow of financial resources resulting from the activities of business structures, including business structures of retail trade. The scope of the results – the system of accounting and analytical support cost businesses in retail trade.

Keywords: costs; business-structure of retail trade; costs; costs; taxation; accounting and analytical support; financial results.

JEL code: L81.

References

1. Abramov N. A. The dictionary of Russian synonyms and similar meaning expressions, 4th ed., additional published 7th ed., stereotype. — Moscow: Russian dictionaries, 1999. - reprint of the edition - Petrograd, 1915.
2. Boronenkova S. A., Melnik M. V. Complex economic analysis in enterprise management. Training manual. - M FORUM: INFRA-M 2016. - 352.
3. Bethge, Th. Balansovedenie [monograph] : the lane with it. / Th. Bethe ;Scientific.ed. V. D. Novodvorskoe. – M. : Accounting, 2000. – 411 p.: ill. – In Russian. yaz. – ISBN 5-85428-078-7 : 390.00.
4. Buyanova T. I., Popova N. P. The influence of accounting policies on the financial performance of the organization. - Problems of the economy. 2013. No. 1. S. 67-69.
5. Gorbachevich K. S. Modern orthoepic dictionary of the Russian language. M. Astrel - 476c.

6. Dal V. I. Explanatory dictionary of living great Russian language: published 15th ed., stereotype. — Moscow: Russian dictionaries, 2009. In 4 volumes.-1056c.Reprint of the edition of the 3rd ed. / Under the editorship of I. A. Baudouin de Courtenay. St. Petersburg, 1903-1911.
7. Deputy M. A. Administrative analysis conduct cost //akdi«Economy and life», 2002, № 9.
8. V. T. Eremenko Concept of depreciation O. Schmalenbach // Finance and business. — 2010. — No. 3.-Pp. 172-176.
9. Kalitsky V. V. Improving the competitiveness of the food market: regional aspect. - Ekaterinburg: Publishing house Ural. The Ural state agricultural Academy, 2006.
10. Cooter, M.I. Theory of accounting: textbook for students of Economics. spec. / M. I. Cooter. - 3rd ed., revised and enlarged. - M.: finances and statistics, 2008. - 592 p.
11. Necheukhina N., Kulikova E. S. The Role of tax burden in the formation of effective tax system in the post-crisis period. The transformation of the economic and social relations in the post-crisis period: a view of young scientists (a collective monograph). - Ekaterinburg:Publishing house of the Ural Federal University, 2011
12. Orlov A. I. Full philological dictionary of the Russian language with detailed explanation of all the differences of spoken language from written image and indicating the values and replace all foreign words included in the Russian, purely Russian words: published 8th ed., Extra — M.: Academy, 2006. 834c. Reprint of the edition of M., sample. type. Nagata and K. - 1884-1885.
13. Popov, A. Y. Tax accounting: textbook. - Ekaterinburg: Ural State University, 2008. – 97c.
14. Raizberg B. A., Lozovskiy L. S., Starodubtseva E. B. «The Modern economic dictionary».-M. INFRA-M, 2009.-890c.
15. Shim, Jae K. Modern cost management & analysis / Jae K. Shim, Joel G. Siegel. – 2nd ed. – Barron's, 2009.Electronic resources:
16. Glubokova L. G. Comprehensive economic analysis of costs of trade enterprises.[Text] abstract.Diss. PhD - Novosibirsk-2008-32S. Access mode :URL://http://library.narfu.ru/rus/EResources/ELibraryResources/Pages/diss_rsl.aspx accessed on 27.03.2015.
17. Kuvaldina T. B. Recognition of costs in the accounting system //Bulletin of the Chelyabinsk state University. 2009. No. 19 (157).Economy.Vol. 21. P. 138-142.//Access mode . URL://<http://www.lib.csu.ru/vch/157/027.pdf>.
18. Turner E. V. the Efficiency of domestic trade in consumer products: theory, methodology, growth strategy.-Diss.d.uh.N. Belgorod,2009 -215c.Access mode :URL://

http://library.narfu.ru/rus/EResources/ELibraryResources/Pages/diss_rsl.aspx accessed on 27.03.2015.

19. Schott, O. I. the Account of trade organizations in modern conditions / O. SCHOTT// Bulletin of the University. - 2010. - No. 35. - P. 295-298.//URL//: <http://www.sibupk.nsk.su/science/vestnik/> date of application 06.12.2014.

Contact

Nadezda Necheukhina

Ural State University of Economics

8th of March Str., 620144, Yekaterinburg, Russia

nnecheuhina@yandex.ru

Olga Mustafina

Ural State University of Economics

8th of March Str., 620144, Yekaterinburg, Russia

ovm.70@mail.ru