

Classification and budgeting of expenditures for the management needs

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Research methodology: The study of the theory and practice of accounting production costs was required to use the general scientific and special research methods: abstract-logical method (theoretical generalization and clarification of the expenses classification), calculation and analytical method (collection and systematization of costs for production units and product lines), analysis and synthesis (detailization and generalization of expenses) and the cost forecasting for management needs.

Results: Generalization classification groups expenditures for management needs considering production of industrial meat processing features was conducted. In addition, methods of construction cost function with highlighting the benefits to the forecasting needs the cost of sausages production were investigated. Features of formation of operating budget in the formation of the income statement in the context of the production unit of the enterprise were analyzed.

Novelty: Scientific novelty lies in the theoretical and methodological substantiation of suggestions to improve the process of forecasting expenses for the needs of meat processing enterprise operational management activities.

The practical significance: Based on confirmed classification of expenses for management needs the suggestions were determined by analyzing financial accounts which will increase the importance and effectiveness of the accounting meat processing for enterprise analytic controller in practice. In addition, the suggestions on budgeting forecasting costs by operating activities for the production division have been formed. This will increase the profitability of meat processing enterprises as a whole by minimizing costs at the planning stage for the type of production.