

Annotation

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Costing in directive activity planning

Legislative planning issue occurs when the Enterprise Executive receives an order for the release of products, services, works from the organization of the owner or the state order.

Enterprise Executive need to develop a cost estimate for the contract, which would be characterized by achieving acceptable to the two economic entities - customer and the company - a combination of contract value and gross margin. This calculation should reflect the realities of production within the enterprise, providing a justification made further costs. Cost accounting, thus calculated shall be made in accordance with the applicable legislation in the country, so the cost calculation should provide the possibility of such records. The analysis of the calculation methods revealed that the existing methods of calculation are not suitable for use in enterprises with elements of policy planning, as it does not take into account the above features of the account. This fact has led to the need to identify additional methods of calculation of production with as close to the customer declared performance. The purpose of the study is to develop an algorithm for the calculation of production at the policy planning activities. The studies found that the most beneficial to the organization performing state defense order is that the calculation according to the contract, in which the following conditions are met: 1) the initial contract price calculated based on the actual costs of the necessary wage fund of production workers; 2) Minimum price of purchased tangible assets, services, contractors and third-party work, since the less the cost of these items, the more money is directed to its own costs of the organization; 3) the cost of a real need for the wage fund of production workers tend to the value of the funds pledged at the initial price of a state contract for this purpose. Subject to these conditions the organization will achieve the highest possible earnings, revenue and cost optimal level, which will provide coverage of all production costs. The significance of this method the reverse calculation is to achieve acceptable to the two economic entities - customer and the company - a combination of contract value and gross margin. This method of calculation can be applied by all companies working with fixed or pre-declared financial performance.

Key words: *reverse calculation, directive planning, accounting, government contact, calculation method, cost calculation method.*