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FEATURES OF THE FORMATION OF ACCOUNTING POLICY ON EXPENSES FOR THE PROVISION OF SERVICES

Abstract. Features of the service sector that affect the organization of cost accounting are considered. The elements of the accounting policy for the costs associated with the provision of services, the factors influencing the choice of the method of calculating the cost of services are identified.

Keywords. Sphere of services, formation of accounting policy, elements of accounting policy, costs of providing services, calculating the cost of services.

In the cost management system for the provision of services as the main components of operating costs, accounting, control and analysis play an important role in ensuring the achievement of strategic goals.

Studies of the main characteristics of the service sector and the peculiarities of the functioning of enterprises in this area, which affect the organization of accounting, control and analysis show that the definition of "service" is enshrined in the Law "On Consumer Protection". The provisions of this legislative act interpret the service as the activity of the executor to provide (transfer) to the consumer a certain material or intangible good specified in the contract, which is carried out at the individual request of the consumer to meet his personal needs [1]. The service is also considered to be an action that brings benefits or assistance to others, as well as it includes the result of the service company [2]. Unlike production, the provision of services is based on greater quality control, trust in the service provider and the need to adapt to consumer needs.

It should be noted that special attention should be paid to information support of effective control over the costs of providing services, to develop practical recommendations for creating proper paperwork in the enterprise, which contributes to the organization of quality accounting and control process.

The formation of the accounting policy of the enterprise is regulated by special regulations, including methodological recommendations for accounting policy. Elements of the accounting policy for the costs of providing accounting services include both alternatives, the choice of which requires an assessment of the feasibility of using each option, and the general principles, methods and procedures established by regulations [3, 4].

Methodical recommendations on the accounting policy of the enterprise provide for the following elements of accounting policy, which must be taken into account in the formation of accounting policy: accounting and distribution of transport and procurement costs, maintaining a separate sub-account to reflect transport and

procurement costs; use for accounting of expenses of accounts of the 8th class or the 9th class or at the same time the 8th and 9th class Chart of accounts for assets, capital, liabilities and business operations of enterprises and organizations; list and composition of fixed and variable overhead costs, the choice of the basis of their distribution; list and composition of items for calculating the cost of products (works, services); cost allocation base with equity instruments [3].

Factors influencing the choice of a particular method of accounting for the cost of accounting services include:

- the nature of services, their scope and complexity;
- nomenclature of services;
- organizational structure of the cost management system.

The formation of accounting policies, its content depends on the specific business entity, conditions and scope of activities [5]. The provisions on accounting policies should be based on the following key aspects:

1. The independence of the enterprise within the generally accepted principles of accounting, ie the ability to implement them in different ways.
2. Publicity of information on the chosen accounting policy, and this requirement must be consistent with compliance with the requirements of confidentiality of information.
3. Use of international experience in accounting policy regulation [6].

Thus, the process of forming an effective accounting policy for the cost of providing services is important for making management decisions to optimize costs, control the rational use of resources. The selection of certain elements of an accounting policy should be based on an assessment of all key aspects and their impact on the entity's performance.

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