

## **Accounting and control of indirect costs of organization as a condition of optimizing its financial and economic activities**

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### **Abstract**

© Medwell Journals, 2015. The study deals with one of the conditions of optimizing the financial and economic activities of the organization the management of indirect costs. At the present stage, the development of management accounting is dictated by the increased control over spending accounts, the specifics of production, the influence of size and ways of allocating indirect costs on the final results of the organization. These reasons reinforce the relevance of investigation of the questions of essence, components, features of formation, functioning, role, uses and results of the use, management of indirect costs of the organization on the basis of modern methodological approaches. Therefore, the system of allocation of indirect costs is one of the key moments of management accounting and control as impacts significantly on the effectiveness of activities of various segments of the organization. A methodological basis of the study is dialectical method, systematic approach to the analysis of facts and phenomena under consideration. The study is based on extensive use of methods of analysis, systemacy and complexity, factor analysis and also structural and functional methods, statistical analysis. The above stated methods are used in various combinations at various stages of study, depending on the goals and tasks, which undoubtedly helped to ensure the reliability and validity of the analysis and the conclusions made by the researchers. It has been reflected the structure of indirect costs in the organization, offered incremental variations of distribution of indirect expenses, singled out the scheme of indirect cost allocation which allows to identify the total cost of the products (works, services) produced in the organization and to use this information when making management decisions. The main results of investigation were presented and discussed at scientific conferences of international, national, regional levels. The methodological theses of the study are used by the researchers in the educational process, teaching economic disciplines. The recommendations formulated according to the results of the study to improve the management of indirect costs of the organization are of high practical value. The practical significance consists in the possibility of application of theoretical propositions and practical recommendations stated in the study by the legislative and executive authorities in the development and implementation of federal and regional anti-crisis programs. The conclusions obtained in the course of studying can serve as a methodological basis for creating comprehensive programs on account of indirect costs by designing a system of continuous operative controlling of the efficiency of using the available resources.

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## **Keywords**

Control, Costs, Indirect costs, Manufacturing, Nonmanufacturing, Organization, Overhead (production) costs