

Accounting for overheads in russia: Historical aspects

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Abstract

The article is devoted to a retrospective analysis of the formation stages of the accounting system for overheads in Russia. It provides definitions and classifications of overheads used in different years. The problems of allocating overheads between the products are studied, the most widely used allocation bases and cost objects are shown. Particular attention is paid to the study of early development stages of accounting for overheads. Nowadays it has become apparent that overheads are gradually becoming the most manageable in terms of locating potential for savings, revenue growth and profitability of the company that determined production and marketing strategy. However, it is of interest to study historical aspects of overheads calculating concept. Cost accounting was to provide an opportunity to study all parts of a more complex manufacturing process and thereby improve the functional structure of enterprise management.

Keywords

Absorption rates, Bases for absorption rates, Conception, Cost accounting, Cost center, Costs, History, Overheads