

THE PARTICULARITIES OF PRODUCT COST CALCULATION AT THE ENTERPRISES WITH SEASONAL ACTIVITY

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Abstract:

This article comprehends the problems of cost calculation at the enterprises with seasonal activity. The practical recommendations are based on organizational and technological features corresponding to peculiarities of the seasonal production. Here we can mention: the creation and the accounting of provisions for certain types of costs for raw materials, for reparation of assets; calculation of depreciation of productive assets by the method of production using the recalculation of planned volume to factual volume of production; the reciprocal method using the proceeding of proper factual unit cost of the service department etc.

Keywords: *cost, calculation of cost, correlation coefficient, services of interdependent sections, distribution basis, and method of cost calculation.*

JEL codes: *M 41*