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**EVALUATION, CALCULATION, DOCUMENTATION: INFLUENCE OF ACCOUNTING METHOD ELEMENTS ON FINANCIAL RESULTS ACCOUNTING OF BUILDING COMPANIES**

**The article investigates the essence of the elements of the accounting method (evaluation, calculation and documentation) and their influence on the financial results accounting of construction companies. Ways to influence the costs of construction companies that cause changes in the size of the financial results are analyzed. Comparison of costing items in accordance with the previous and current version of the Methodological Recommendations for the formation of the construction works cost is made. The basic principles of the construction process documenting are outlined.**

**Keywords: accounting; construction company; methodology of accounting; financial results; evaluation; calculation; documentation.**

**Actuality of theme.** Accounting method is a system of interrelated methods and techniques by which the objects of accounting are reflected and summarized in monetary valuation in order to control the economic activity of the company. A characteristic feature of the accounting method is that its application provides a continuous, interrelated, documented basis in the valuation of the presentation of the objects being accounted for. Due to the large number of links between the elements of a method, the accounting system can be called a complex system, the content of which is expressed in the sequence of use of elements of the accounting method. The untimely or incorrect presentation in one of the elements of the accounting system of changes in its objects causes undesirable changes in the whole system, as well as negative consequences in the form of distorted information.

Evaluation, calculation and documentation are extremely important elements of the accounting method, and their impact on accounting is enormous.

**Analysis of literature data and problem statement.** The theoretical basis of this study was formed by the works of such scientists as: V. Zhuk, T. Kaminskaya, L. Kindraska, M. Koryagin, A. Krutova, Yu. Kuzminsky, N. Malyuga, M. Pushkar, L. Chizhevskaya and others.



Despite the significant contribution of the above scientists to the development of basic aspects of accounting methodology, a significant proportion of the works on the specified topics is highly specialized in nature: issues of influence of the method elements of accounting (evaluation, calculation and documentation) on financial results accounting of construction companies are not sufficiently thoroughly illuminated.

**Purpose and objectives of the study.** The purpose of the study is to shed light on the impact of the elements of the accounting method (evaluation, calculation and documentation) on the financial results accounting of construction companies.

**Materials.** Accounting method is a system of methods and techniques by which accounting objects are displayed and summarized in monetary evaluation on economically homogeneous grounds in order to control compliance with statutory requirements, efficient use of production resources of the company, to ensure the preservation of property and achieve the highest economic efficiency. Accounting method is complex and allows to: get an idea of the state of property and liabilities of the company; determine the financial results of operations (gains or losses) by covering all types of income and expenses; provide the necessary data to calculate the cost of products sold or services provided; create an information base for internal analysis and control; provide baseline data for the calculation of the company's tax liabilities; use accounting data and documents that are probative in resolving legal disputes with business partners, banks, financial and tax authorities; summarize the data on the activity of the company during the reporting period by compiling accounting reports and providing the latter to all interested users.

A characteristic feature of accounting method is that its application provides a solid, continuous, interrelated, documented, and reasonably priced account of the assets being valued.

Accounting methods (special, specific, private-scientific, those formed in the accounting environment) as a system of complex tiered communications provide the development of tools to explore accounting objects. The dissertations for the degree of Doctor of Economic Sciences by L.G. Lowinsky (2006) and the candidate of economic sciences by N.M. Malyugia (1999), L.S. Wowk (2000), N.R. Vengrenovich (2002), N.M. Urban (2004), I.V. Suprunova (2010) are devoted to evaluation in accounting.

The vast majority of authors view evaluation as an integral method of accounting. The evaluation function derives from its essence and is to

measure the value of accounting assets. In this case, the evaluation serves as a prerequisite for accounting (provides an opportunity to generalize heterogeneous objects when they are reflected in the accounts and financial statements) and as its purpose, result (used in calculating the cost of manufactured products, works performed, services rendered). Evaluation participates in the formation of accounting and economic information at all stages of the accounting process, from the preparation of primary documents to the preparation of financial statements. Each accounting entity has specific features and is therefore an object of valuation.

Expanding the scope of accounting information; increase of the possibilities of accounting itself as a result of introduction of progressive forms of its management; the requirement of full consideration of all components in reproduction processes, the effect of transfer pricing; ensuring profitability, investment attractiveness, competitiveness of the entities management; globalization processes and trade liberalization contribute to the factualization of accounting evaluation.

According to Ya.V. Sokolov, evaluation is the heart of accounting methodology [1, P. 364]. L. Suk and P. Suk insist that evaluation as an element of accounting method should be applied to all economic entities [2, P. 4]. V.F. Paliy and E.V. Sokolov, in proving that the assessment is an integral part of the accounting method, point out that "... without the evaluation and calculation the basic characteristics of accounting as a system are lost..." [3, P. 225].

Evaluation in accounting has traditionally been considered as one of its major elements that gives a generic idea of property status and results of the company. That is the evaluation provides adequate monetary expression of relative utility assets and relevant market positioning of business entities. However, in recent years, there has been a rethinking of the essence of evaluation. The relation of evaluation with other elements of the accounting method – namely, with the balance, is stressed in his work by A.P. Rudanovsky [4]. As V.G. Shvets says, evaluation is a way of measuring monetary objects of accounting. Natural and labor measuring instruments of economic means are converted into cost by means of an evaluation [5, P. 50].

The calculation of financial results is done by comparing the income and expenses that are the object of evaluation, and the approaches to their evaluation are determined by the chosen concept of financial results and depend on the goal. In foreign accounting theory profit is viewed from the standpoint of syntactic, semantic and pragmatic approaches. The syntactic approach allows to identify the



mechanism of recognition in accounting, composition and structure of profit, the order of its formation. According to the semantic approach, profit is interpreted as an indicator of the efficiency of economic activity and provides for convergence of accounting and economic profit. The pragmatic interpretation of the essence of profit is caused by the emergence of strategic accounting, which justifies the forecast models of profit, which uses the estimate (at historical cost, present or future value), which depends on the purpose of the forecast and its users.

The composition of costs and their evaluation plays a priority role in determining of financial results. Their value may vary depending on the chosen cost management mechanism, which is governed by the requirements of the current IFRS and NAS (Figure).

Choosing a method of depreciation of fixed assets directly affects the magnitude of the financial results, since the method of depreciation calculating for each of the five methods is different. Depreciation is calculated in accordance with national accounting standards or IFRS, the Tax Code of Ukraine. To calculate depreciation, the value of property, plant, equipment and intangible assets, excluding their revaluation carried out in accordance with national accounting standards, is determined. According to the Tax Code of Ukraine, a mandatory adjustment to the financial result before tax, which is determined by accounting data, occurs in the form of tax differences. All corporate income tax payers with annual income less than UAH 20 million have the right not to apply tax differences. When annual income for tax difference purposes is determining: income is calculated for the last (reporting) year; income is determined by accounting rules; income is calculated net of indirect taxes (VAT, excise duty); payers with an income of less than (or equal to) UAH 20 million are considered to be low-income and with an income of more than UAH 20 million – high-yielding.

A direct link is observed between evaluation and costing, because price is used to calculate and costing is used to calculate the new price. Costing as an element of the accounting method involves the calculation of the cost of finished products, works, services through the distribution (grouping) of expenses by items. As Prof. T.G. Kaminskaya says «... calculation shows the reflection in accounting of the philosophical relation of the whole and the general. Philosophical Merism involves the absolutization of parts; holism absolutizes the whole, believing that the whole is greater than the sum of the parts, preceding them...» [6, P. 369]. As for construction companies, cost grouping by item is used to determine the estimated cost of the construction object.

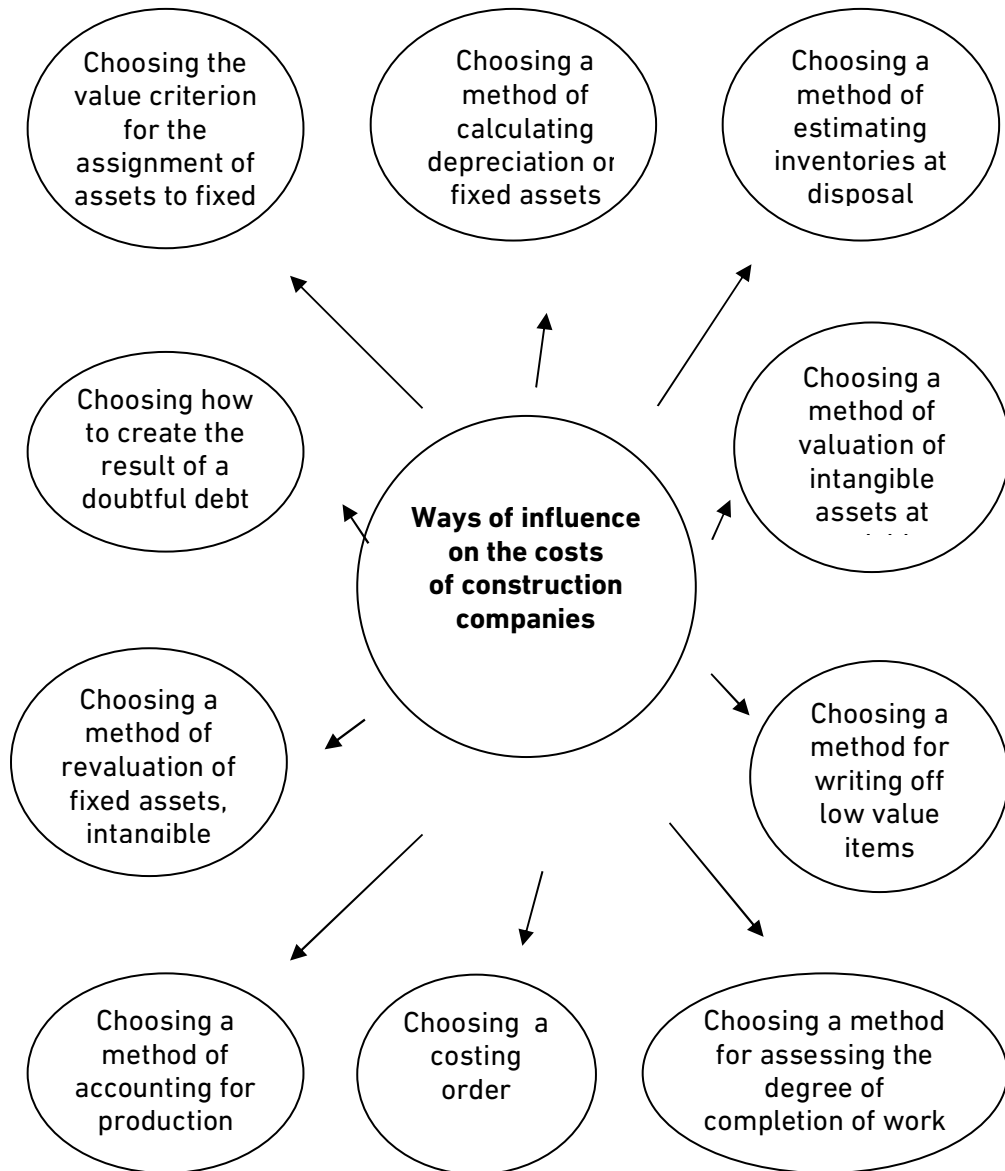


Figure. Ways to influence the costs of construction companies, which causes a change in the size of financial results\*

\* Formed by the author

Calculation articles, determined by the previous and current edition of the Methodological recommendations for the formation of the cost of construction works, are presented in table.



Table

Costing articles in accordance with the previous and current version of  
the Methodological Recommendations for the formation  
of the construction works cost\*

Methodological recommendations № 30 (previous version)		Methodological recommendations № 573 (current version)	
№	Title of costing articles	№	Title of costing articles
1.	<b>Direct Costing Articles:</b>	1.	Direct material costs
1.1.	Direct material costs	2.	Direct labor costs
1.2.	Direct labor costs	3.	Other direct costs
1.3.	Operation of construction machines and mechanisms	4.	Production variables and fixed overhead costs
1.4.	Deductions for social events		
1.5.	Other direct costs		
2.	<b>Indirect costing article:</b>		
2.1.	Total expenditures		

\* Formed by the author according to data: [7, P. 76; 8, P. 61]

The data in Table give grounds to state that in the previous edition of the Methodological Recommendations for the formation of the cost of construction works № 30 of the article costing was divided into direct and indirect. The new version of Methodological Recommendation No. 573 does not provide for such a distribution, but defines four items of costing. The list of costing items in the new version of the Guidelines is somewhat reduced, in particular, there is no separate selection of the article "Operation of construction machines and mechanisms", but instead it is included in other direct costs. From our point of view it would be expedient to distinguish it, because it is a rather specific item of expenses, which is inherent in the construction itself.

The composition of the calculation items is determined by each construction company, which is influenced by the specificity of the construction work for the specific construction object. The views of costing articles in construction by scientists are different. A.A. Bashirov considers it advisable to introduce eighteen items of costing instead of materials available; basic salary; operating costs of construction machines and mechanisms; overhead costs [9, P. 15-16].

I.P. Sytnik divides costs into two groups: direct (direct material costs, basic wages; operating costs of construction machines and mechanisms) and overhead (related to maintenance of construction production) [10, P. 98]. M.V. Dmitriev considers it necessary to replace

the article overhead with other direct costs [11, P. 364].

Z.V. Zadorozhny proposes in the nomenclature of costing articles to distinguish losses from marriage [12, P. 81], and to account for direct material costs to use three articles: materials, building structures and transportation and procurement costs [13, P. 51]. The cost of construction, which is based on the items of costing selected by the construction company and is a priority indicator of economic efficiency, intended to illustrate the cost expression, has a direct significant impact on the magnitude of financial results and the level of profitability of the entity.

Documentation, as one of the essential elements of the accounting method used for the initial observation of business transactions and a prerequisite for accounting, is important for the purpose of accounting and the preparation of financial statements. According to Art. 3 of the Law of Ukraine No. 996-XIV [14], the purpose of accounting and preparation of financial statements is to provide users with full, truthful and impartial information about the financial position and results of operations of the company to make decisions. As correctly stated in the work of M.V. Kuzhelny and N.M Grabova [15, P. 26]: "Documentation is a method of initial registration of accounting items used to ensure the continuous observation of business transactions in accounting".

Identification of the primary document is provided for by law. According to Article 1 of the Law of Ukraine No. 996-XIV [14], the primary document is a document containing information about an economic transaction. By the time the 2017 changes were made, the definition stated that the original document confirms the business operation. Now this is gone. According to paragraph 2.1 of the Regulation on documentary maintenance of accounting records dated 24.05.1995 № 88 [16] primary documents are the documents created in writing or in electronic form, containing information about business transactions, including orders and permissions of the administration (owner) for their conduct. Fixation of the fact of business transaction was also removed from the definition of the Ministry of Finance by order dated April 11, 2017 № 427.

Therefore, the basis for the accounting of business transactions is the primary documents, which is confirmed by Part 1 of Art. 9 of the Law of Ukraine No. 996-XIV and item 2.2 of Regulation No. 88. For tax purposes, the use of primary documents is also foreseen, in particular in clause 44.1 of the Tax Code [168] it is stated that "... for tax purposes taxpayers are obliged to keep records of income, expenses and other indicators related to the identification of objects of taxation and / or tax liabilities, based on primary documents, accounting records, financial



statements...". Thus, it is not allowed to generate tax reporting indicators on the basis of data that is not supported by the original documents. As from 01.01.2015 the income tax is calculated on the basis of accounting data, the above updates the value of primary documents and for the purposes of tax calculations.

Documentation of the construction process must be carried out on an ongoing basis from the moment of signing the construction contract, capital contract until its expiration. It is important that the absence of primary documents, including the standard forms № CC-2b and CC-3, make it impossible for the contractor to pay the full amount of money to the contractor for the execution of construction work. In this case, the contractor has no reason to reflect the income in the accounts. Accordingly, it can be stated that there is a direct correlation between the documentation of the construction process and the potential financial results of the main activities of construction companies. The development of information technology (the availability of modern accounting systems, the latest computer technology) necessitates a modification of the documentation, in particular as regards the replacement of paper media with electronic ones. However, their use requires compliance with the statutory requirements for the availability of mandatory details. Although the use of seals by businesses is not considered mandatory since 2017, the vast majority of construction businesses continue to use them. The main documents of the standard forms № CC-2b and CC-3 are traditionally stamped, since in the other case there is a basis for fraudulent schemes.

We completely agree with prof. Z.V. Hutsaylyuk, who believes that documentation as an element of accounting method requires new interpretation in connection with the almost complete automation of the process of fixing, processing information and forming information flows for consumer needs [17, P. 15].

It is worth noting that prof. S.F. Legenchuk considers documentation and inventory as only minor elements of the accounting method [18]. From our point of view, documentation plays a priority role in managing the activity of a construction company due to the fact that on the basis of data from primary and consolidated documents an idea about the actual state of property and sources of its formation is formed, providing users with information about the financial status and results activities of the company in order to make appropriate decisions. Documentation is an element of the accounting method that accompanies the entire accounting cycle of a construction company from the outset (contracting or construction contract) to completion



(reporting performance and contract or construction contract termination).

**Conclusions.** The article investigates the essence of the elements of the method of accounting (evaluation, calculation and documentation) and their influence on the construction of financial results accounting of construction companies. It is established that the evaluation participates in the formation of accounting and economic information at all stages of the accounting process, from the preparation of primary documents to the preparation of financial statements. The ways of influence on the costs of construction companies financial results, which causes a change in the size of financial results, are investigated.

Evaluation as an element of the method of accounting involves the calculation of the cost of finished products, works, services through the distribution (grouping) of expenses by items. The analysis of the articles of costing in accordance with the previous and current edition of the Methodological Recommendations for the formation of the cost of construction and installation gives reason to claim that in the previous edition of the Methodological Recommendations for the formation of the cost of construction and installation works No. 30 the articles of costing were divided into direct and indirect. The new version of the Methodological Recommendations does not provide for four items of costing, defining the list of costing items. Documentation of the construction process must be carried out on an ongoing basis from the moment of signing the construction contract, capital contract or construction contract until its expiration. Documentation is one of the essential elements of the accounting method used for the primary observation of business transactions.

Further studies will cover the general methodology for financial results accounting of the main activity of construction companies and developing recommendations for its improvement.

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## **ОЦІНКА, КАЛЬКУЛЮВАННЯ, ДОКУМЕНТУВАННЯ: ВПЛИВ ЕЛЕМЕНТІВ МЕТОДУ БУХГАЛТЕРСЬКОГО ОБЛІКУ НА ОБЛІК ФІНАНСОВИХ РЕЗУЛЬТАТІВ БУДІВЕЛЬНИХ ПІДПРИЄМСТВ**

У статті досліджено сутність елементів методу бухгалтерського обліку (оцінки, калькуляції та документування) та визначено їх вплив на побудову обліку фінансових результатів будівельних підприємств.

Встановлено, що методи бухгалтерського обліку (спеціальні, специфічні, приватно-наукові, ті, що сформовані в середовищі бухгалтерського обліку) як система складних багаторівневих зв'язків забезпечують розвиток інструментарію, за допомогою якого досліджуються об'єкти обліку.

Обчислення фінансових результатів відбувається шляхом співставлення доходів і витрат, які представляють собою об'єкт оцінки, а підходи до їх оцінки обумовлюються обраною концепцією фінансових результатів та залежать від поставленої мети. Визначено, що оцінка бере участь у формуванні обліково-економічної інформації на всіх етапах облікового процесу, починаючи зі складання первинних документів і завершуючи формуванням фінансової звітності. Кожний об'єкт бухгалтерського обліку має специфічні особливості, відтак, виступає водночас об'єктом оцінки.

Досліджено шляхи впливу на витрати будівельних підприємств, що



спричиняє зміну розміру фінансових результатів, серед яких виокремлено: вибір порядку створення резерву сумнівних боргів, методу обліку витрат на виробництво, порядку калькулювання собівартості, методу оцінки ступеня завершеності робіт тощо.

Проведений аналіз статей калькулювання витрат згідно з попередньою та чинною редакцією Методичних рекомендацій з формування собівартості будівельно-монтажних дає підстави стверджувати, що в попередній редакції Методичних рекомендацій з формування собівартості будівельно-монтажних робіт № 30 статті калькулювання витрат було розділено на прямі та непрямі. Новою редакцією такого розподілу не передбачено, визначено чотири статті калькулювання витрат, скорочено перелік статей калькулювання витрат. З'ясовано, що документація є одним із надважливих елементів методу бухгалтерського обліку, що використовується для первинного спостереження за господарськими операціями. Окреслено основні засади документування процесу будівництва.

**Ключові слова:** облік; будівельне підприємство; методологія обліку; фінансові результати; оцінка; калькуляція; документування.

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### **ОЦЕНКА, КАЛЬКУЛИРОВАНИЯ, ДОКУМЕНТИРОВАНИЯ: ВЛИЯНИЕ ЭЛЕМЕНТОВ МЕТОДА БУХГАЛТЕРСКОГО УЧЕТА НА УЧЕТ ФИНАНСОВЫХ РЕЗУЛЬТАТОВ СТРОИТЕЛЬНЫХ КОМПАНИЙ**

В статье исследована сущность элементов метода бухгалтерского учета (оценки, калькуляции и документирования) и определено их влияние на построение учета финансовых результатов строительных предприятий. Проанализированы пути влияния на затраты строительных предприятий, которые влечут за собой изменение размера финансовых результатов. Проведено сравнение статей калькуляции затрат согласно предварительной и действующей редакции Методических рекомендаций по формированию себестоимости строительного-монтажных работ. Определены основные принципы документирования процесса строительства.

**Ключевые слова:** учет; строительное предприятие; методология учета; финансовые результаты; оценка; калькуляция; документирования.

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