

REPRESENTATION PROBLEMS OF TRANSACTIONAL COSTS IN ENTERPRISE ACCOUNTING

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Introduction. Transactional costs are one of the most important objects of research in neo-institutionalism. But if theoretical basis of economy theory of property rights and transactional costs was changing continuously, applied aspect of such theory has not been considered yet. It is widely introduced on the micro-level, where practice of enterprise cost managing pays not enough attention to transactional costs. But lack on interest does not decrease the meaning of such costs: transactional costs are hidden in the existing structure of an enterprise costs, but they make strong impact on the full amount of enterprise costs. Information about transactional costs (their value, percentage in total value of enterprise costs, dynamics) characterize external business environment of the enterprise, including market conditions, quality of enterprise interaction with its partners and quality of institutional conditions of its activity.

Hidden character of transactional costs does not allow researching their behavior, making instruments of impact on their behavior and size. Nowadays transactional costs are “dissolved” in administrative costs and costs for marketing. And that is why it is almost impossible to find transactional costs in data of accounting or in financial statements. Therefore it is very problematically to make an impact on the size of transactional costs and manage them.

Role of transactional costs is especially significant in case of implementation of such functions in enterprise cost management as planning, analysis, control and accounting and in case of choosing methods of cost management. Accounting is very important function in cost management, because depending on accounting transactional costs and approach of such accounting transactional costs can be considered as object of managing and accordingly functions of planning, analysis and control can be implemented especially for transactional costs. They can not be considered as object of management In case of absence of accounting results about transactional costs.

Trend of increasing transactional costs in enterprise activity becomes more explicit. And because of this necessity of managing enterprise transactional costs grows.

Review of sources, surveys and publications. Notion of transactional costs is the fundamental one in neo-institutionalism, including economy theory of property rights and transactional costs. According to views by R. Coase [2] transactional costs are the costs that follow the interaction of economic agents in case of making contracts (including cases of using market mechanisms) [2].

Notion of transactional costs is complex. According to M. Olson this notion in different schools of transactional costs is considered in a different way. This fact for many economists is a permission to lump together all disadvantages of market system and name them “transactional costs” [16, p. 2].

Comprehension of notion “transactional costs” that is fundamental for notion “enterprise transactional costs” has long evolution – from point of view by C. Menger (costs for making contracts between economical agents [12,13]) to position by R. Coase (costs for using market mechanism [2]) and D. North (costs for evaluating useful features of object of change, ensuring rights and compulsion of their implementation [15]). One of the peculiar features of evolution of notion “enterprise transactional costs” is its widening: from narrow (with paying attention to informational and law aspects of transactional costs emergence) to wide (costs for functioning of business system).

One can see that there is active emergence of epistemological contextualism [3,4] in comprehension of notion “enterprise transactional costs”. According to epistemological contextualism [3,4] there can be several answers for the same question or there can be some points of view for the same object of research according to position, opinion and beliefs of researcher, his or her scientific world outlook, context of made research, some factors and circumstances (philosophical relativity by P. Unger [17]). According to views by P. Unger research of any notion depends on set of pre-conditions and conditions that researcher takes into account in

the process of semantic interpretation of chosen notion [17]. Philosophical relativity explains the absence of objective answer for traditional questions by presence of specific context that is chosen by researcher.

Variety of kinds of transactional costs caused to emerging constant interest to their ordering. This caused to different approaches to classify transactional costs [1,5,6,11,14,18] and different ideas about their assessment [7,9,10].

Research of such classification proved determined expressive demonstration of epistemological contextualism. Existing classifications of transactional costs correspond to definition of notion “enterprise transactional costs”, that some researcher takes as a basis one (wide or narrow) and in some way – to target of such classification (theoretical research or practical usage in cost management). The epistemological contextualism explains existing differences (that are not principled) in the comprehension of enterprise transactional costs.

Aim of the article is to consider notion and classification of transactional costs of the enterprise and to suggest approaches of their display of transactional costs in accounting at the enterprise.

Main results of the research. Existing polysemy of notion “enterprise transactional costs” is the cause to use contextual approach in research of problem of display transactional costs in accounting. According to epistemological contextualism demands to display transactional costs in accounting at the enterprise are suggested on the basis of queries in cost management. That is why suggested classification of transactional costs is based on groups of transactional costs by T. Eggertsson [5]. His classification of transactional costs is meaningful, sensible and adequate concerning real circumstances of enterprise activity that causes to such costs. Solving the problem of representing transactional costs in accounting at the enterprise is made in such sequence of actions (fig. 1).

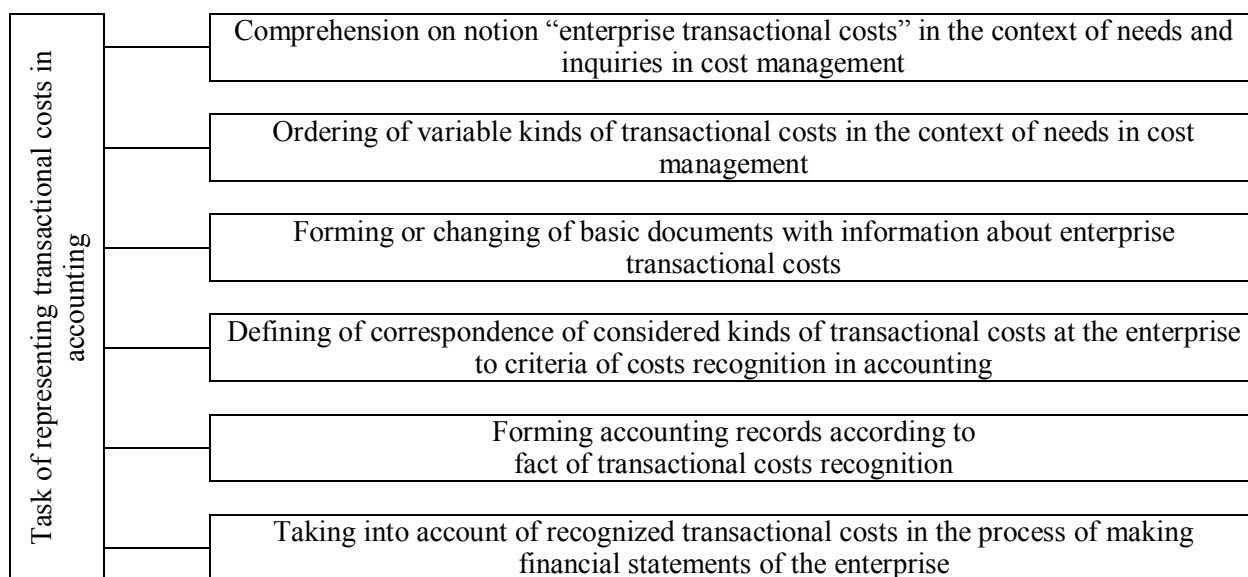


Fig.1 Methodology of research the problem of accounting transactional costs at the enterprise

Solving the problem of considering transactional costs in enterprise accounting has to take into account comprehension of “transactional costs” notion. By the results of analysis and generalization of existing definitions of “transactional costs” notion in the context of needs and demands in cost management following definition is suggested:

Costs and losses of enterprise that emerge in the process of interaction and coordination of its activity with subjects of business-environment (contractors, state, subjects of market and social infrastructure) about considering results of enterprise’ activity on the market (production exchange), protecting its property rights and forcing to obey existing rules of exchange and protection.

This definition causes to fact that we should consider costs for positioning at the market e.g. for forming, supporting and strengthening its market position as transactional costs. Enterprise needs not only transformation and organizational costs for production process and enterprise managing. Enterprise has to have transactional costs that are linked with recognition of its production in the market, because such recognition demands interaction and coordination of its activity with subjects of business environment. And that is why information about such transactional costs is necessary for tracing their dynamics and choosing managerial methods of impact on such costs.

Taking into account classification of transactional costs by T. Eggertsson and needs of costs management, we suggest added classification of transactional costs (table 1). For building table 1 previous ideas of authors [8] were used.

Considered classification of transaction costs in general satisfies demands of enterprise managing because it allows to specify transactional costs by the most important points of attention in management (competitiveness, economic security), to research features of forming and behavior of different kinds of transactional costs in different conditions of enterprise activity. That if why considered kinds of transactional costs should be highlighted in accounting at the enterprise.

Table 1

Kinds of transactional costs at the enterprise by elements of their groups

Groups of transactional costs	Kinds of transactional costs
1. Costs for search and receiving information about enterprise's contractors	
1.1. Costs for search and receiving information (about competitors, agents, suppliers, contractors, financial organizations, their reputation and reliability, production, conditions of delivery and conditions of contracts)	Costs for buying of specialized journals, analytical reports, official reports, catalogs, information in electronic form
	Costs for paying on Internet services, using special information resources in Internet
	Costs for buying equipment for making and processing databases (about competitors, suppliers, customers, financial organizations)
	Costs on exploitation and repairing of equipment for making and processing databases (about competitors, suppliers, customers, financial organizations)
	Costs for salary of specialists who make search and basic processing of information, its formatting, make databases (IT-specialists, operators, specialists)
	Costs for salary of analysts
1.2. Marketing costs (advertising, participation in exhibitions, fairs, working with consumers)	Costs for participation in fairs, exhibitions, conferences
	Costs for advertising and advertising campaign
	Costs for individual work with consumers
2. Costs for negotiation and making contracts	
2.1. Costs for negotiation, making contracts and their legal support	Labour costs of specialists, who deal with negotiating, concluding distributorship agreements and endowment contracts
	Travel expenses related to the concluding distributorship agreements and endowment contracts
	Company's representational expenses
	Costs of preparation and legalization of documentation (notary and commodity exchange services)
	Losses from errors and inaccuracies in the agreements (fines, lost profit)
	Costs of participation in the tenders
2.2. The costs of monitoring compliance with the conditions of current agreements	Labour costs of accounting professionals engaged in control over debt collection
	Losses from unscrupulous partners (lost profit, fines and penalties paid as a result of total or partial breach of contract by the agreement partners)
	Losses from bankruptcy of partners
	The costs of debt collection
3. The costs of maintaining the enterprise's competitiveness	
3.1. The costs of search and obtaining information about competitors (competitive intelligence)	The costs of acquiring information on the activities of competitors
	Labour costs of specialists, who conduct search, primary processing and formatting of information, maintain databases (programmers, operators, experts)
	Labour costs of analysts
3.2. The costs of measures on protection of the company's market position	Losses from reducing prices for goods (work and services) (price competition)
	Organizational costs at increasing the product competitiveness
3.3. Losses in entering the market with new products	Losses from the deliberate reduction of prices for goods (works, services) during its market launch
	Costs of invited agents services
	Losses from low demand for products at its market launch
	The costs of meeting the special requirements of customers (clients)
4. The costs of providing the enterprise's economic security	
4.1. Search, obtaining and analysis of information about potential and real threats to enterprise activity	Costs of the Internet services and using the specialized Internet websites
	Acquisition costs of devices and equipment for the development and maintenance of databases (competitors, suppliers, customers (clients), financial institutions)

	The costs of exploitation, repair and equipment of devices for the development and maintenance of databases (competitors, suppliers, customers (clients), financial institutions)
	Labour costs of specialists, who conduct search, primary processing and formatting of information, maintain databases (programmers, operators, experts)
	Labour costs of analysts
4.2. Measures for providing company's economic security	Losses from the enterprise activity threats
	The costs of preventing threats to enterprise activity
	The costs of overcoming the consequences of enterprise activity threats
5. The costs of specification and property rights protection	
5.1. Registration of ownership	The costs of registration of the special documents (patents, licenses, trademarks, brands)
	Costs of corporate governance (for enterprises established on collective ownership)
5.2. Protection of property and non-property rights of the enterprise	The costs for the services of legal institutions, arbitration, judicial loan at protection of rights of enterprises, protection of third party claims
	Costs for bureaucracy in public institutions (registration of legal entity registration in the supervision and control institutions) and business partners (opening a bank account)
	Costs for maintenance of legal service of enterprise
	Losses from poor specification of property rights related to the lack of legally enshrined property rights
	Losses from trespassing the law resulting from the impossibility of the legal protection
6. The measurement costs	
6.1. The costs of technical equipment of product quality control	The costs of acquisition, operation and repair of product quality control instruments
	The costs for the services of specialized agencies (centres for Standardization and Metrology)
	Labour costs of specialists in measurement
6.2. The costs of ISO standardization, quality systems (of products, management) and their maintenance	The costs of acquisition, implementation and use of ISO standards, quality systems (of products, management)
6.3. The costs of guarantee obligations of enterprise	The costs of fulfilment of company's obligations regarding the enterprise warranty repair and maintenance of products
	Losses from compensating errors of measurement (penalties for poor quality of products, exchange of defective products)
7. The costs regarding compliance with the law	
7.1. The costs for activity within the law	Taxes, mandatory fees and charges in the established amount
	Acquisition costs of official publications and documents containing procedure for payment of taxes, compulsory payments and fees in the established amount
	Losses from fines connected with infringement of taxes, compulsory payments, fees in the established amount, the norms of environmental legislation, sanitary and fire protection requirements

Notions: table 1 is built on the basis of [5,8]

Next stage of research is to find whether considered classification allows displaying transactional costs in enterprise accounting and making methods of their accounting and control. At first it is necessary to prove if considered kinds of transactional costs (table 1) satisfy criteria of recognizing costs on accounting. In IAS there is a definition for expenses: "Expenses are decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or increasing of liabilities that result in decreases in equity, other than those relating to distributions to equity participants" [19]. The same definition is presented in Standard of accounting 16 "Expenses" in Ukraine [20]. But some kinds of transactional costs in their detailed classification (table 1) do not satisfy or not fully satisfy such demands. For example, losses from unscrupulous partners (lost profit, fines and penalties paid as a result of total or partial breach of contract by the agreement partners), losses from reducing prices for goods (work and services) (price competition), costs for buying equipment for making and processing databases (about competitors, suppliers, customers, financial organizations) can be considered as transactional costs according to classification in table 1. But such losses can not be displayed in accounting as expenses or costs according to norms of accounting. The same situa-

tion is for the buying any long-term assets and decreased because of the interaction with subjects of external environment profit – such using of monetary resources should be considered as transactional costs but can not be considered as expenses in accounting.

That is why one can find managerial collision: all kinds of transactional costs are recognized in cost management at the enterprise, but according to international and Ukrainian standards of accounting some of such kinds of enterprise costs are not able to be considered in accounting. But it is not allowed to infringe existing methodology of accounting

To solve the problem of display of transactional costs in accounting at the enterprise there are some alternative ways:

implementing managerial accounting at the enterprise;

making changes to the existing financial accounting (as it is possible according to the used methodological concepts and standards of accounting).

In contempt of wide abilities to find information about enterprise costs in managerial accounting there is no wide usage of managerial accounting on Ukrainian enterprises. The reasons of its lack of demand are high complexity of managerial accounting, lack of qualified specialists and increasing of costs because of implementing in fact parallel accounting. That is why other way is more preferable – making changes to financial accounting at the Ukrainian enterprises as it is possible.

Choosing the alternative of solving the problem of display transactional costs in accounting should be based on criterion of information value: costs for obtaining information about transactional costs of the enterprise have not exceeded some borders.

Taking into account legal aspects of accounting in Ukraine three approaches are suggested to accumulate information about transactional costs of the enterprise by their kinds according to table 1:

using transit account from the accounts to accumulate costs by their items;

using off-balance account;

using special subaccounts in case of automatic form of accounting.

Essence of suggested approaches is considered on table 2.

Table 2

Approaches to accumulate information about transactional costs of the enterprise in accounting

Approach	Content of approach
Using of the transit account of the account class which displays the itemized costs	Accounting for transaction costs by recording multi-wiring debit transit account of transaction costs of the loan account liabilities or assets following simultaneous posting the debit account of the itemized costs with credit account of transaction costs
Using of the off-balance accounts	Collecting information about transaction costs by recording them in off-balance accounts in each case of such expenses setting to zero such account in the end of the period
Using of the specialized subaccount while applying the computerized accounting	Parallel information collecting about the transaction costs of the company by exhibiting types of costs "Transaction costs" while forming the traditional cost accounting postings on the company

Order of accounting enterprise transactional costs according to every of three suggested approaches is considered in fig. 2-4 in graphical form. To make information clear classical structure of accounting record is used. To make information useful and provide general information there were used not accounts number from National plan of accounting records for commercial enterprises in Ukraine, but names of accounting records.

Advantages and limitations of accumulating information about enterprise transactional costs according to every suggested approach are considered in table 3.

In case of usage of transit accounting record transactional costs at first are displayed on the transit accounting record. After such accounting entry transactional costs are displayed on the necessary accounting record of the expenses records. At the end of the period closing balance by the accounting record will be equal to zero, but total debit (or total credit) of accounting record will be equal to enterprise transactional costs for the period. Internal architecture of such transit accounting record may be built according to transactional costs classification (table 1). In fact such approach allows implementing procedures of transactional costs accounting to financial accounting without breaking its methodology. But some kinds of transactional costs can not be accounted (see table 2) in such situation.

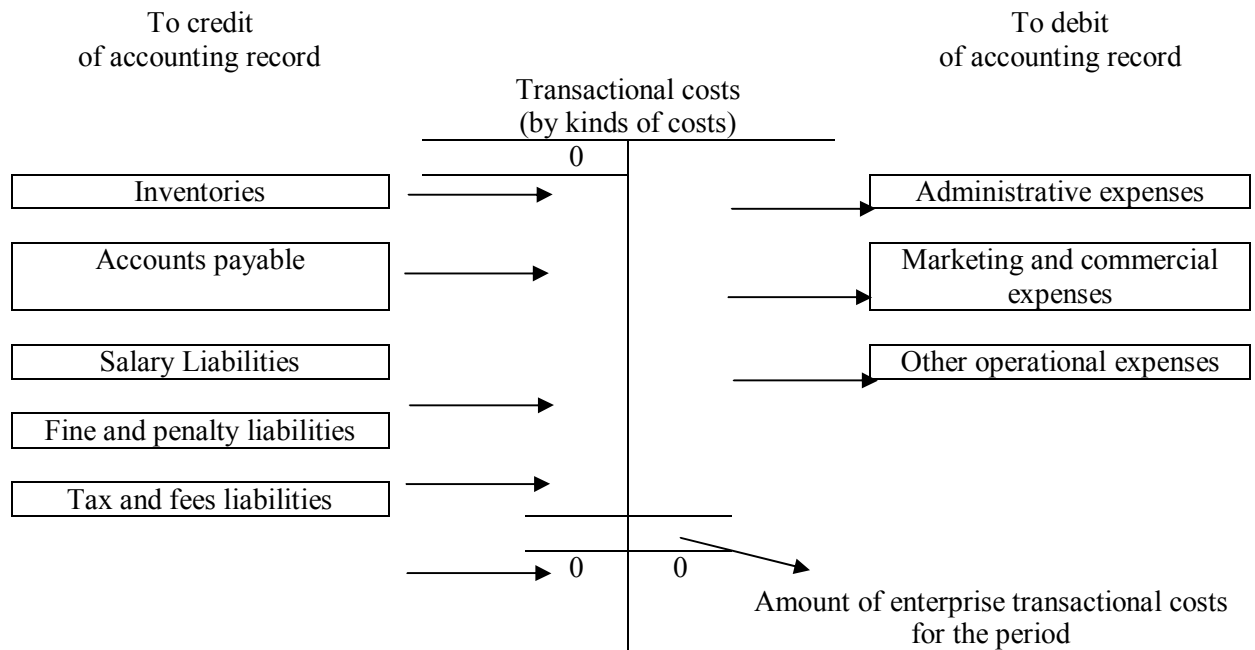


Fig.2 Scheme of accounting enterprise transactional costs using transit accounting record

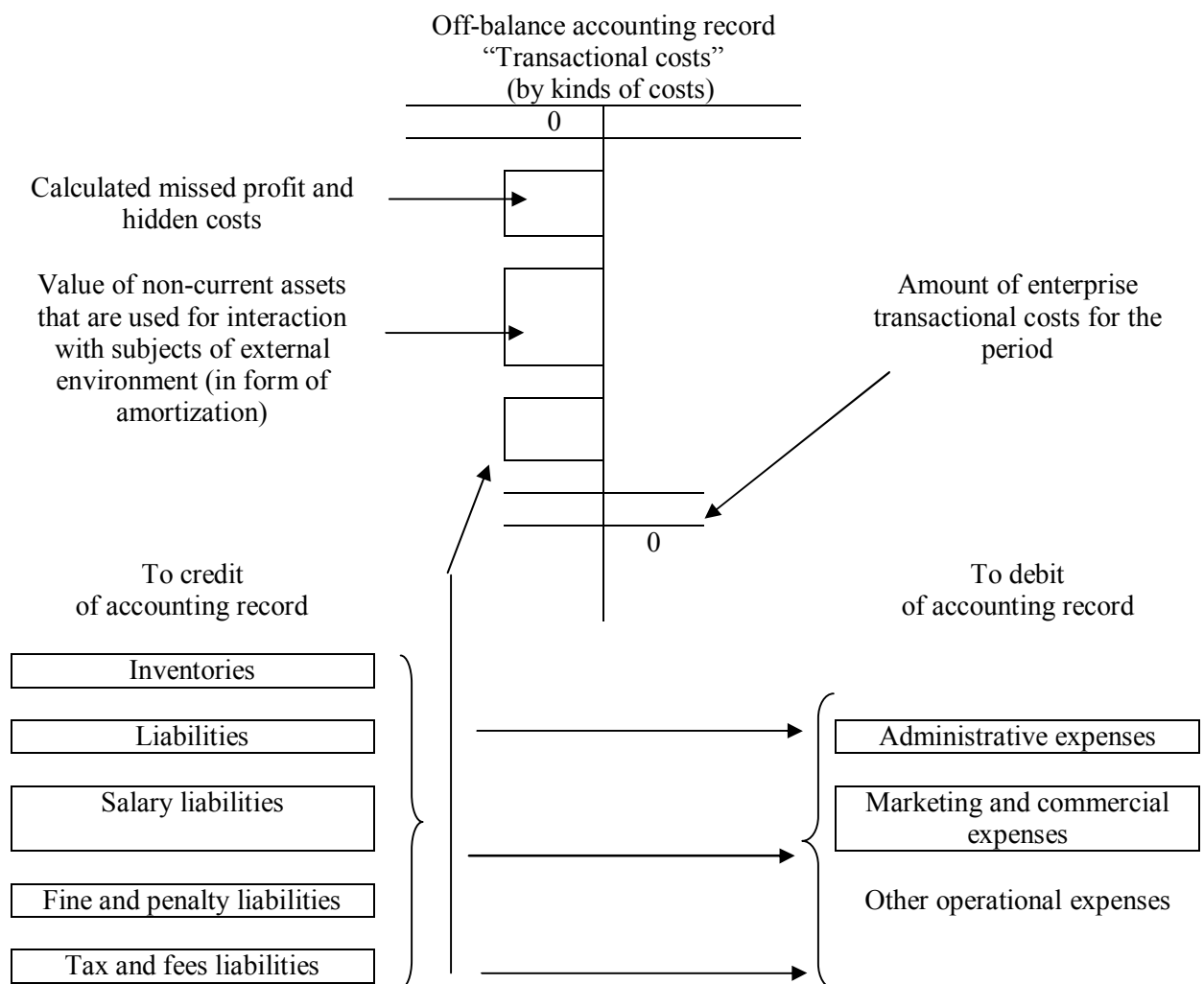


Fig.3 Scheme of accounting enterprise transactional costs using off-balance accounting record

Accounting enterprise transactional costs using off-balance accounting record will lead to increasing such off-balance accounting record balance every time in case of emerging transactional costs. At the end of the period accumulated transactional costs should be deducted, because in fact such costs are partly accumulated on records of expenses in financial accounting and partly can not be recognized as expenses. That is why simple deduction of transactional costs from the off-balance accounting record is correct and does not make an impact on the calculated amount of the enterprise expenses for the period.

Advantage of using off-balance accounting record is ability to account both transactional costs that satisfy criteria of expenses in accounting and transactional costs that have form of missed profit or bought special assets. In such situation off-balance accounting record will be structured by three subaccounts: the first one will have architecture according to kinds of transactional costs (table 1); second subaccount will contain transactional costs of missed profit; third will contain value of bought special non-current assets.

Using special IT-solutions from one side simplifies accounting of transactional costs because allows implementing transactional costs accounting procedures to traditional accounting regardless to linear architecture of accounting records. It allows collecting information concerning transactional costs by their kinds in parallel to "usual" accounting procedures. But from the other side such IT-solutions demand tuning that can be laborious enough. Moreover in this case task of accounting missed profit is not solved.

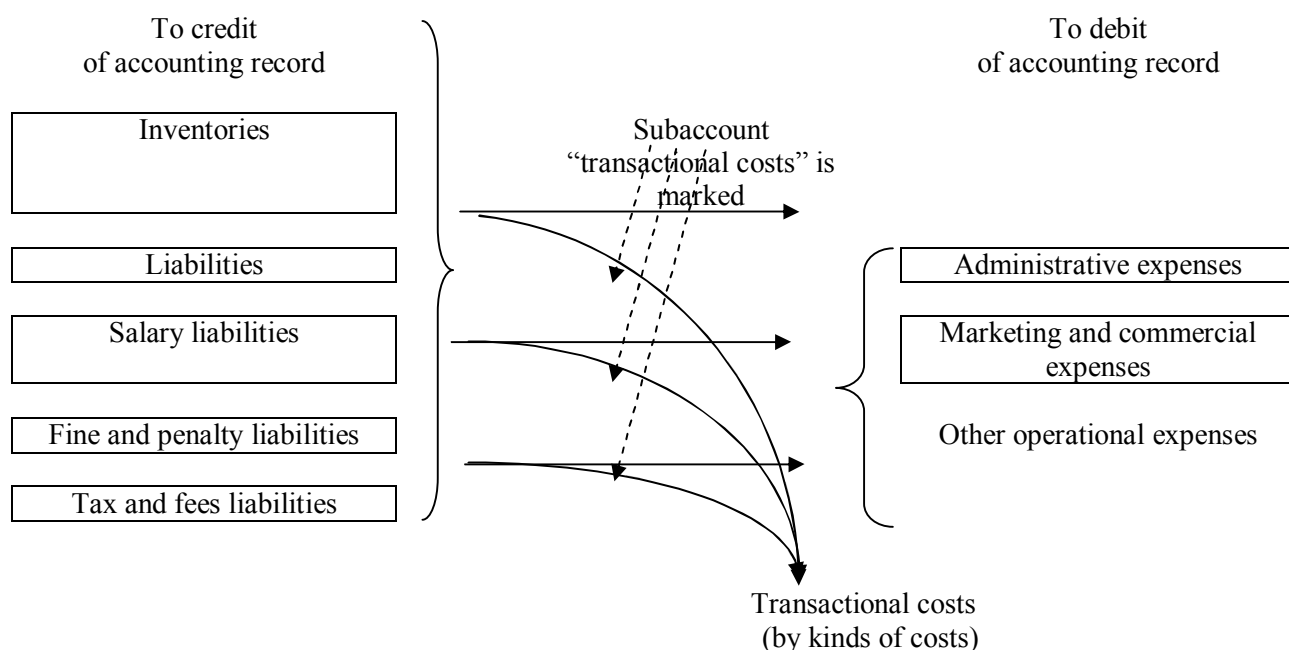


Fig.4. Scheme of accounting enterprise transactional costs while applying the computerized accounting and special subaccounts

Table 3

Advantages and limitations of the approaches to information collection on the company's transaction costs in accounting

Suggested approach	Advantages	Limitations
Using of the transit account of the account class which displays the itemized costs	Implementation of the enterprise transaction costs accounting procedures in the traditional general accounting procedure of the enterprise full costs	Inability to take into account transaction costs associated with unobtained benefits and costs in the form of assets acquiring. It requires additional accounting records and procedures
Using of the off-balance account	Simplicity, convenience	There is a need for transaction costs double counting (comprising itemized costs and in the off-balance account)
Using of the specialized subaccount while applying the computerized accounting	Low labour intensity. The need for software accounting complex setup, but afterwards the technical procedures for transaction costs accounting are quite simple. The possibility of formation of an automated internal management reporting of an enterprise transaction costs	High qualification requirements for the accounting software user. The need for establishing of the specialized types of aggregate expenditure in the costs directory. Failure to account transaction costs that are associated with unobtained benefits, and the assets acquisition cost

Conclusions. Demands of managing enterprise costs about transactional costs are displayed in their classification. But full usage of such classification in cost management is possible in that case only when cost kinds (suggested in such classification) are calculated in accounting. But search of solutions for representation of transactional costs in accounting according to their existing classification detected some problems. It is shown that such problems can not be solved almost in borders in existing accounting methodology. Both international and Ukrainian accounting methodologies are conservative enough. And that is why it will take much time to wait for some grounded changes concerning accounting of transactional costs. Moreover nowadays costs accounting is oriented mostly for informational needs of external users. And existing accounting mostly satisfies such needs.

But nowadays it is impossible to refuse recognition of transactional costs and ability to influence on their behavior and amount.

And if it is impossible to display transactional costs in accounting according to classification that meets needs of cost management balanced solution should be incarnated: making consensual changes to existing methodology of expenses accounting at the enterprises. It will allow partially solving problem of displaying transactional costs in accounting. Partial solving of highlighted problem of displaying transactional costs in accounting is considered in three suggested approaches. It is shown that every suggested approach has some advantages and limitations.

Using suggested approaches to accumulate information in accounting at every enterprise depends on decision of management of such enterprise: suggested approaches will be used in case if enterprise management needs information about enterprise transactional costs.

Of course, other way to solve the problem of display transactional costs in accounting may be suggested: it is possible to orientate not on needs of management but on abilities of accounting. But such way inhibits managing transactional costs, because if one will orientate on the abilities of classical accounting nothing will change due to conservatism of accounting. That is why the best solution is to use accounting methodology but with some permitted additions to satisfy needs of management about enterprise transactional costs.

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UDC 658.012

Yurii Pohorelov, D. Sc. (Economics), assistant professor. **Hanna Kozachenko**, D.Sc. (Economics), professor. **Anastasiia Bilousova**, PhD (Economics), assistant professor. Poltava National Technical Yuri Kondratiuk University. **Representation Problems of Transactional Costs in Enterprise Accounting**. There is notion of "transactional costs" considered basing on the positions of epistemological contextualism. There is built in the article classification of transactional costs. There is managerial collision found about fact that not all kinds of transactional costs that are considered in cost management can be shown in accounting according to existing methodology of accounting. Taking into account regulatory framework of accounting there are three approaches suggested about accumulation of information about enterprise transactional costs. The authors analyzed advantages and limitations of suggested approaches about accounting transactional costs.

Keywords: enterprise, costs management, transactional costs, classification, accounting, representation criteria, approach for information accumulation.

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Погорєлов Юрій Сергійович, доктор економічних наук, доцент. **Козаченко Ганна Володимирівна**, доктор економічних наук, професор. **Білоусова Анастасія Юріївна**, кандидат економічних наук. Полтавський національний технічний університет імені Юрія Кондратюка. **Проблеми відображення трансакційних затрат у бухгалтерському обліку підприємства**. Розглянуто поняття трансакційних затрат з позиції епістемологічного контекстуалізму. Представлено класифікацію трансакційних затрат. Показано управлінське протиріччя щодо того, що не всі види трансакційних затрат, які визнаються в управлінні затратами, можуть бути розглянуті в обліку відповідно до його діючої методології. З урахуванням нормативної основи бухгалтерського обліку запропоновано три підходи для накопичення інформації про трансакційні затрати підприємства. Розглянуто переваги та обмеження кожного з підходів щодо накопичення інформації про трансакційні затрати.

Ключові слова: підприємство, управління затратами, трансакційні затрати, класифікація, бухгалтерський облік, критерії відображення, підхід до накопичення інформації.

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Погорелов Юрий Сергеевич, доктор экономических наук, доцент. **Козаченко Анна Владимировна**, доктор экономических наук, профессор. **Белоусова Анастасия Юрьевна**, кандидат экономических наук. Полтавский национальный технический университет имени Юрия Кондратюка. **Проблемы отображения трансакционных затрат в бухгалтерском учете предприятия**. Рассмотрено понятие трансакционных затрат с позиции эпистемологического контекстуализма. Представлена классификация трансакционных затрат. Показано управленческое противоречие по поводу того, что не все виды трансакционных затрат, которые признаются в управлении затратами, могут быть рассмотрены в учете в соответствии с его действующей методологией. С учетом нормативной основы бухгалтерского учета предложены три подхода для накопления информации о трансакционных затратах предприятия. Рассмотрены преимущества и ограничения каждого из подходов накопления информации о трансакционных затратах.

Ключевые слова: предприятие, управление затратами, трансакционные затраты, классификация, бухгалтерский учет, критерии отображения, подход к накоплению информации.