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INTERNATIONAL METHODS OF ACCOUNTING AND ANALYSIS OF QUALITY OF AGRICULTURAL PRODUCTS

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Introductions. Today in the market of agricultural products an important and unresolved issue is the accounting and analysis of costs for product quality management. As a rule, such costs in accounting refer to the total cost of production, which in turn leads to the loss of the ability to monitor the cost of product quality, as it loses the ability to summarize the work to improve product quality [1, p. 3].

Aim. The main purpose of this article is the analysis of costs for the quality of agricultural products and their reflection in the primary documents of the enterprise.

Materials and methods. In the process of research general scientific and specialized methods of research of processes and phenomena are used, namely: monographic (at formulation of the purpose, tasks, subject and object of scientific

research); method of comparative analysis (in the study of the concepts of strategic cost management for product quality).

Results and discussion. Food quality is an important component of all agricultural production processes, which in Ukraine is defined at the legislative level [2]. According to the International Quality Standards [3], the costs associated with product quality are the costs incurred in connection with the requirements of quality management in the enterprise. There are several classifications of quality costs, but the most common is one that divides costs into:

- carrying out of preliminary actions: quality planning, control of technological process, check of technics, development of a control system;
- quality assessment: conducting research and preliminary control of materials, technical control, product research, self-control, certification of product quality by third parties, technical inspection of products and sales authorization;
- due to internal reasons: by-products of production, logistics costs;
- due to external causes: maintenance, legal liability, return of products [4, p. 68].

The sum of all costs is the total cost of quality.

To improve this system, it is advisable to adapt it to accounting (registration and generalization of cost information). With regard to grouping, the creation of a system of analytical accounts for effective accounting of quality costs should be based on the definition of the principles of such grouping. In the basis of the organization of accounting for quality costs for the purpose of calculation it is advisable to put their purpose, all costs are divided into two groups: the cost of quality assurance and the cost of confirmation and improvement of quality [5, p. 48].

The proposed group approach to accounting for quality costs creates a basis for building an accounting system that links costs with economic activity and its results. The implementation of such measures will provide detailed information on the costs of product quality management not only in general, but also for individual production units, which will allow to draw conclusions about their activities and efficiency. It is

also possible to make rational decisions on the quality policy of the enterprise, the need for innovation or abandonment of the chosen policy.

The formation of an effective system of quality accounting at the enterprise is gradual [6, p. 124]. Accounting information at each of these stages must be appropriately grouped and interpreted. It is also important that when creating a mechanism for accounting for the cost of product quality in enterprises there are some difficulties. It is known that the separation of quality costs by the accounting documentation that exists in Ukraine is not provided. Quality costs are not included separately from other costs in the cost, and their dynamics and volumes can not be detected in the costs of development, management, or sales. Quality costs are identified when using separate methods of registration and grouping of information about such costs.

For the correct organization of management accounting of costs for the quality of agricultural products requires information about: 1) the cost of certain measures to ensure and improve product quality to analyze and evaluate the effectiveness of the whole set of these costs; 2) the composition of these costs in terms of individual actions for the purposes of control and search for reserves for possible cost reductions; 3) the size and structure of costs associated with quality for certain types of products; 4) the cost of quality in terms of individual stages of production [7, p. 39].

To organize the information and further report on the costs of product quality, it is necessary to develop additional analytics of data on the costs of quality management.

In our opinion, the report on costs for the quality of agricultural products should look like this (Table 1). This form will allow you to identify what costs you need to pay attention to in the first place. Quality costs should be significantly reduced by identifying specific causes of losses and proposing corrective action programs.

Table 1**Report on costs for the quality of agricultural products for 20__ years**

№	Costs	Supply		Production		Marketing	
		thousand UAH	%	thousand UAH	%	thousand UAH	%
1	2	3	4	5	6	7	8
1	External costs for non-conformance products	98,0	24,4	154,4	22,2	28,0	10,5
2	Internal costs for non-conformance products	129,1	32,0	215,2	31,1	86,1	31,9
3	Costs to prevent discrepancies	112,8	28,0	226,0	32,6	112,8	41,8
4	Control costs	63,0	15,6	97,5	14,1	42,7	15,8
5	Total	402,9	100,0	692,3	100,0	269,6	100,0

*** Developed by the authors**

One of the conditions for the effective functioning of the product quality management system and information interaction of the participants of the product life cycle support is the presence of an integrated information system for collecting and analyzing product quality information at all stages. To integrate information processes and create an integrated system used at different stages of the product life cycle, a CALS-ideology was developed, which was later implemented in the form of CALS-technologies (Continuous Acquisition and Life cycle Support). In developed countries, CALS is seen as a comprehensive systemic strategy to improve the efficiency of processes associated with knowledge-intensive products that directly affect its quality and competitiveness.

Conclusions. In order to improve the accounting and analytical support of product quality management of an agricultural enterprise, in our opinion, it is necessary to take a number of measures such as: to analyze the specifics of the activity; pay attention to advanced models of product quality management; to ensure the proper functioning of the management accounting system; use software solutions for accounting, cost-benefit analysis and performance determination to determine the effectiveness of the dynamics of quality management policy.

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