

FORMATION OF ACCOUNT OF RESERVOIR EXPENSES MODEL

**Iryna Perevozova, Ivano-Frankivsk National Technical University of Oil and
Gas**

Andrey Mohnenko, Kherson State University

Lilia Mykhailyshyn, Vasyl Stefanyk Precarpathian National University

Olena Stalinska, Vasyl Stefanyk Precarpathian National University

Oksana Vivchar, Ternopil National Economic University

ABSTRACT

In order to ensure the efficient formation of the expenses of enterprises of restaurant economy, the theoretical and methodological provisions of the modeling of the system of management of them on the basis of the system approach are substantiated. Based on this, a model of cost management system has been developed that takes into account certain directions of information flows between the elements of the organizational structure of cost management at all stages, making possible the effective impact on the use of resources. The cost management system is defined as a set of techniques and methods, tools and levers of influence on the formation of costs, which ensure the achievement of maximum efficiency of activities under the conditions of continuous effective control in accordance with the chosen strategy of the enterprise. For the effective implementation of the management system for restaurant enterprises, a model has been proposed that takes into account certain directions of information flows accumulated at the input and inside of the system between the elements of the organizational structure of cost management at all stages, enabling effective influence on the use of resources. In particular, the structural model is defined through the following components: the objectives of the cost management system, the object and subject, stages, processes, concepts, functions, methods, tools and structures. The description of each element of the cost management system is given.

Keywords: Cost Accounting, Restaurant Complex, Assortment of Services, Costing Calculation, Cost Estimation.

JEL Classifications: M21, O16

INTRODUCTION

Enterprises of the restaurant complex are oriented towards the consumer, because the results of their activity depend, first of all, on the impression of consumers about the quality of service provision. Therefore, at different levels of management, there is a need for information on changes in the internal and external environment, taking into account the strategic objectives of the complex. The source of such information is the accounting, which should take into account all the changes taking place in the hospitality industry and in the service sector as a whole. On the other hand, accounting is designed to provide reliable and timely information to managers of different levels according to their requests to understand the current state of affairs

and more rational use of resources. In addition, a wide range of additional services provided by the units of the restaurant complex, which can serve different business entities, necessitates the consolidation of credentials.

The insufficiency of methodological developments and systematic research on the organization of accounting, taking into account the specifics of enterprises of the restaurant complex, inherent to them non-standard problems and situations, indicate the relevance and practical significance of the chosen topic and determines the logic of the tasks.

REVIEW OF PREVIOUS STUDIES

Direct consumption of resources is estimated in the cost management system at their original cost. At the same time, expenditures in the form of cash payments are related only to actual payments for the resources consumed by the enterprise for a certain period (Pourfallah & Li, 2017). When cash is paid, the acquisition of resources occurs when the capital changes only the form from the advanced to the commodity, but does not change its size in the property. As a form of movement of downstream industrial capital, production costs are interpreted by Amara & Benelifa, (2017) in the form of a cost estimate of the cost of economic resources made by entrepreneurs for the production of products (Drobyazko, 2018; Drobyazko et al., 2019). Interpretation of costs through the prism of the use (payment) of funds is identified using mainly financial resources, and therefore are somewhat unilateral for application in the management of their optimization and efficiency (Patassini, 2017). Therefore, another group of scientists believe that the cost is a monetary expression of the use of production factors (resources), which results in the production and sales of products (Ji, 2017; Jung, 2018). Mun & Jang (2018) somewhat expands the definition of production costs, as the expression in the monetary form of current expenditures of labor, material, financial and other types of resources for production.

METHODOLOGY

General scientific and specific methods of scientific knowledge of phenomena and economic processes of enterprises of the restaurant industry became the theoretical and methodological basis of work. The theoretical substantiation of the construction of an efficient system of management of operating expenses of enterprises of the restaurant industry was carried out with the use of a complex-target system approach and logical modeling. The methods of logical analysis, synthesis and comparative characteristics (in theoretical comprehension of problem issues of operating costs management of the enterprise), abstract-logical method and grouping (for clarification of the essence of the concept of operating expenses management and expanding the classification of expenditures of restaurant enterprises), deterministic methods and stochastic factor analysis (to study the influence of factors on the level of operating costs and the determination of its prognosis oznyimi magnitudes), monographic method (in the formulation of the author's proposals on the improvement of theoretical and methodological provisions of the management of expenditures of restaurant enterprises), methods of mathematical statistics (when substantiating the sample population), graphical method (to outline the results of the study).

RESULTS AND DISCUSSIONS

In order to justify the adoption of management decisions, the definition of relevant information about costs and their behavior, depending on changes in the internal or external conditions of the enterprise, is of particular importance. Implementation of planning and proper control of costs is impossible without the formation of norms and budgets of costs, determining the level of control of these costs at different levels of enterprise management, as well as data on the deviation of actual costs from their expected value.

One of the main tools of the cost management system is the cost accounting methods that characterize the process of their occurrence and the formation and methods of calculation - the process of formation of cost. The selection of methods determines the prerequisites for effective management of financial results and economically sound pricing. The system and reliability of information flows about costs in many respects depends on the chosen cost accounting system. The method of calculating the cost of production includes approaches to the coverage, systematization and control of production costs to determine the actual cost of production. In the writings of modern economists, in particular, the essence, conditions and procedures of application of such methods of cost accounting and calculation of cost: standard-bone, ABC-bone, direct-code, normative, extra-language, aborzophin-bosting, target-kosting, bone- Killing, Kaisen-Kosting.

We will evaluate the key characteristics of the proposed methods of accounting for costs and calculating the cost of production with a view to identifying individual approaches for their application in the practice of managing the costs of restaurant enterprises (Table 1).

| Method | Content feature |
|------------------------------------|--|
| Substitute | direct and general production costs are in the context of the costing clauses for each individual order (the batch of products), which determines the main advantage of this method is the accuracy of determining the actual cost |
| Normative | the comparison of regulatory and actual costs during the production of the relevant transactions is carried out. This method involves determining the marginal cost of the costs |
| «Standard-cost» | a clear establishment of norms of production costs, which ensures the accounting of losses and deviations in the profit of the enterprise and the formation of full cost. All overhead and indirect costs are distributed between the manufactured products |
| «Direct - costing» (margin method) | the division of costs into variables and constants is carried out, when fixed costs do not relate to cost, are not distributed between products, but directly relate to the results of economic activity. In this case, direct costs are aggregated according to the types of products |
| ABC | Individual products consume certain types of activities (functions), therefore, it is possible to identify this connection for attributing these costs to the product. This system emphasizes the need to understand overhead. The method allows to establish dependence of expenses on production with production processes (functions) |
| Kaiser-costing | provides for a constant (step-by-step) reduction of expenses and provides target cost in the process of production in the shortest possible time without loss for the activity. The reduction is foreseen both at the product level and at the level of total variable costs in their separate articles. At the same time, constant costs are collected by divisions and systematized in budgets to provide a cross-cutting budget |
| Abstrapshin-costing | distributes overhead costs for objects that are executed under individual orders, or used in a continuous process |
| Target- | the cost reduction of the target cost is consistent with market demand, ie the formation of the cost |

| | |
|-------------------|---|
| costing | price is based on the price and profit. Thus, the cost price is not calculated or determined by the regulatory, and is the magnitude on which the manufacturer is oriented. Under this method, cost management begins at the design stage of new products. Consequently, the process of calculating reduces to the reduction of normative cost to purposeful management of costs to approach the reduction in price of products |
| «Exactly in time» | aimed at minimizing costs by creating reserves in a substantiated production necessity volume |

According to the practice of managing the enterprises of various sectors of the economy and restaurant industry, the application of a separate method is possible, but does not provide sufficiently accurate and complete information on the cost of production, and the formation of costs in general. Therefore, one of the tasks of the cost management system is the need to use the individual methodological aspects of the above methods to choose the most suitable for enterprises of the industry. The combination in a unified methodological system of separate methods of existing methods allowed to recommend the most economically justified method of cost formation for different types of restaurants in the enterprise.

The main features of the proposed methodological approach to the formation of operating costs of restaurant enterprises are as follows::

when forming the value of individual orders, use elements of the extra-speaking method (banquets, outgoing catering, holidays, etc.), along with the normative or existing ones today, by adding to the cost of the raw material set of the corresponding trade surcharge;

to determine the operating costs of the enterprise as a whole, it is worth applying the methodological aspects of the method of directcosting with the use of elements of the ABC method, which ensures a clear assignment of overhead to objects (food, process), in addition to the direct costs of raw materials, which are laid down in the cost of dishes through the formation of the raw material set and the subsequent addition of the foreseen profit margin. This methodological approach allows us to determine the profitability of dishes and "products" on the basis of marginal income and to form a menu for the most popular and yield products;

enterprises with a stable assortment, which compete in the market, it is also advisable to use the methodological bases of target-busting, when the price of the sale of a dish is taken as the basis of cost formation. At the same time, calculating thus, the amount of profit after the sale, it is possible to accurately determine the profitability of menu items and, accordingly, the formation of the most profitable assortment;

In the approved fixed assortment to determine the costs of operating activities, it is worth using the regulatory method, when the raw materials and purchasing goods are also established (fast food establishments, delivery of prepared dishes to addresses, pizzerias).

Traditional technology for determining the price of a unit of cooked food, which is defined as the product of the value of the raw material set and the percentage of trade margin, characterizes the actual state of use of resources. Modern cost management technologies, in contrast to the classical ones, have a strategic orientation, which ensures the ability to vary costs according to the goals set..

The results of our study are confirmed by the following studies.

For the centers of responsibility, the distinction of which is widely represented in the scientific literature, for the enterprises of the restaurant industry we propose the separation of production, service (consumption organization) and sales costs (Hilorme et al., 2018). As it was

noted, production is carried out in the kitchen and in the bar, service is also carried out in the hall, bar, through a shopping mall or outside activities outside. Accordingly, the types of cost items are grouped according to the centers of their occurrence. Classification by the centers of responsibility allows restaurants of the restaurant industry to determine the effectiveness of the formation and management of expenditures for the use of its tools such as budgeting, analysis and control, that is, to measure and assess the real costs of the enterprise and control their level (Hilorme et al., 2019).

RECOMMENDATIONS

The cost management system with the appropriate composition of its elements is determined independently by each enterprise of the restaurant industry on the basis of the recommended model of portfolio formation for improving the cost management system. In order to ensure the effectiveness of the cost management system, the following measures are proposed: development of a cost management strategy with a step-by-step plan for its implementation; approval of the algorithm of organization and operation of the cost management system with a detailed outline and a description of all the necessary elements and responsible for implementation; introduction of methods and tools for cost management, which help to optimize and control costs at all stages of their occurrence; introduction of innovative technological assets (equipment, receptions, etc.); continuous monitoring of the effectiveness of the mechanisms used; introduction of an effective system of personnel management.

The recommendations can be applied depending on the specifics of the services and dishes that are supplied to consumers by type of catering. Since each of the methods is somewhat labor-intensive, their application should be implemented with the introduction of appropriate automated information processing systems.

CONCLUSIONS

Thus, theoretical and methodical approaches to the definition of the content and formation of a system of management of operating costs of enterprises of restaurant industry taking into account the specifics of the process of their activities, by clarifying the content characteristics and structuring its elements, which allowed taking into account information links and synergy between all stages of the management process with the position of applying a system approach to cost management.

It is recommended that the functioning of the integrated cost management system be implemented through the definition and refinement of the structural aspect by allocating such elements: cost management methods, policies and procedures for cost management, organizational structure of the enterprise, and their interrelations are provided for ensuring integration with the general management system.

The methodological guidelines for cost management should provide owners with the most detailed and predictable information in a timely manner, which requires a wider use of various cost management tools. Today, one of the most effective tools for managing the company's activity is the budgeting system, which allows you to spend resources efficiently and monitor the implementation of strategic tasks.

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