

FEATURES OF ACCOUNT TRANSACTION OF COSTS AT THE CONCLUSION OF CONTRACTS ON RENDERING OF SERVICES IN ATOMIC ENGINEERING

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In the given article features of reflexion in the account and the enterprise reporting of the costs arising by consideration of contract relations between objects of atomic engineering and the power service company are considered. The system of optimization of the account transaction costs is offered. The conclusion that for the organization of the analytical account in the power service company, transaction costs should be reflected in separate analytical accounts depending on time of their occurrence, the customer and the requirements shown in the concrete contract is drawn.

Now, as a result of the reform carried out in power branch, concerning creations of the competitive markets of the electric power, in regions of the Russian Federation the territorial organizations carry out the activity with attraction of the power service companies freely competing in the markets of given services and doing independent business. "Introduction of competitive relations in electric power industry is a mainstream of reforms. The competitive market of the electric power is the market based on principles of free pricing, assuming presence of participants equal in rights, and also the developed infrastructure".

For the objective characteristic of features of the registration procedures which are carried out within the limits of activity of the separate organizations in the market of the electric power, it is expedient to consider power service activity as the commercial activity of the independent companies directed on maintenance of internal requirements of the organizations - manufacturers of the electric power (including objects "Rosenergoatom" concern) by granting of services on technical and to corrective maintenance of the power making enterprises.

In the given aspect of registration problems, consideration of contract relations between object of atomic engineering and the power service company when the atomic power station is the customer, and the power service company - the executor of these orders, it is possible to allocate specific requirements to the account organization, arising at performance of works in the given branch. For this purpose, initially, it is necessary to consider treaty provisions on performance by the enterprise - the contractor,

repair work on an atomic power station, for the purpose of a recognition and reflexion in the account and the reporting of the given organizations, their incomes and expenses.

Feature of the given contractual relations is caused by necessity of observance of certain safety precautions of performance of works and performance of special requirements, characteristic for the regime enterprise that in turn imposes additional requirements to the organization of registration reflexion, treaty provisions and their subsequent execution.

Occurrence of additional obligations of the executor of contractual conditions before the customer on safety of work of the atomic power station involves formation of specific expenses at the executor which should be caused conditions of the concluded contract for repair and other works till the moment of acceptance of these obligations under the concluded contract.

In our opinion, it is possible to carry expenses on reception of the license which have been given out by bodies of state regulation of safety to such expenses; expenses on training and personnel certification in the educational - course industrial complex or in the educational - technical centre on a profile of carried out works; expenses on periodic improvement of professional skill; expenses on carrying out of additional medical examinations of workers of repair shop; expenses on implementation of the additional control at stages of carrying out of repair work etc.

In the Russian practice of book-keeping and at the considered enterprises, expected inevitable costs are considered on account 97 "Expenses of the future periods" as a whole, with-

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out realization of grouping of expenses in the analytical account. The given technique of the account, according to the author, does not allow the organizations to trace and carry out the control of the costs arising till the moment of signing of the contract, that is transaction costs, and to group them in kinds of activity of the company, time of occurrence of expenses and conditions of their recognition and reflexion in the account and the reporting, proceeding from requirements shown in the contract the concrete customer.

In our opinion, the substantiation of time of recognition in the account of occurrence of expenses at a stage of the conclusion of contracts has basic value. It allows us to study all process of occurrence of costs for the concrete contract in a complex and gives the chance to the company to trace pre-contractual expenses under each contract or on group of contracts as the isolated objects of the account. In turn, it allows to connect in the system account expected inevitable costs with performance of conditions of that contract, in which such expenses appear and by that to specify a cost estimation of the contract at fair cost, with its subsequent reflexion in the account.

According to the author, the expenses of the executor connected with the conclusion of contracts on repair work, carrying transaction character, it is expedient to reflect in the account under the subaccount debit "Pre-contractual expenses" of account 97 "Expenses of the future periods" with separate reflexion in additional subaccounts of the expenses grouped depending on: the customer appearing in the contract; kinds of expenses; time of their formation and so on, with their subsequent write-off from the account of sale of corresponding services.

Association of precontractual costs in a separate analytical class of accounts, depending on their relation to the contract, puts before book keeping a number of problems, such as, definition of expenses on the moment of their occurrence, structure and the maintenance. The decision of the given problems will promote more objective recognition of expenses in book keeping and will give the chance carrying out of deeper analysis of efficiency of expenses at the enterprise.

The expected inevitable costs arising till the moment of the conclusion of the contract and

connected with the conclusion of the contract, carry transaction character and can be considered at reflexion in the account as special transaction costs.

Concept of transaction and transaction costs, for the first time has entered into R. Kouz's scientific turn. In its opinion, to keep transaction costs it is necessary to carry the costs arising at use of a price market mechanism and costs, connected with use of administrative mechanisms of the control. "Transactions costs include also any losses arising owing to an inefficiency of joint decisions, the plans, concluded contracts and the created structures; inefficient reactions to the changed conditions; inefficient protection of agreements".

The expenses forming the cost price of any sales, we suggest to classify on three groups of costs of the organization. In our opinion, it is necessary to carry to the first group transformations expenses - the expenses connected with direct process of manufacture, performance of works, rendering of services. Expenses on materials concern them, a wages, rent etc. On the second group it is necessary to reflect transactions costs which have the non-productive maintenance and include the expenses of the organization connected with a preindustrial stage. For example, the expenses connected with the conclusion of contracts, that is: costs of gathering and processing of the information, negotiating, preparation and the coordination of projects of business agreements, costs of the control and legal protection of execution of the concluded contract etc. The third group of costs unites in itself, partially both transformations, and transactions the costs representing expenses, connected with realization of production, works, services.

For special attention, we turn to transactions costs which are considered as costs of market economic influence, in whatever forms it proceeded. Transactions costs cover costs of decision-making, development of plans and the organisations of forthcoming activity including expenses for negotiating on its maintenance and conditions when business relations are entered by two or more participants; costs for change of plans, revision of terms of transaction and the permission of questions at issue in view of change of circumstances; costs for maintenance of observance with participants of the reached arrangements".

Thus, for transaction costs all costs arising in the course of the conclusion of contracts, including expenses for negotiation, decision-making on the conclusion of the contract and on maintenance of conditions of performance of contract obligations will concern.

Specifically transaction costs providing the conclusion of contracts on rendering of services between the power service company - repair shop and the subject of atomic engineering, depends on a number of signs which are expedient for uniting in groups and subgroups.

The first group unites costs for occurrence time - precontractual and at the moment of contract signing. Expenses on reception of the license which have been given out by bodies of state regulation of safety can be carried to precontractual costs. To costs at the moment of contract signing, it is possible to carry expenses on carrying out of additional medical examinations of workers of repair shop. The second group includes postcontract costs whose expenses on the contract and expense execution, connected with change of treaty provisions concern. It is possible to carry expenses for implementation of the additional control to such costs at stages of carrying out of repair work. The third group unites costs depending on types of expenses - the general and specific, unitary or regularly repeating. Expenses on reception of the license concern the general costs for carrying out of repair work. Expenses for training and personnel certification concern specific and unitary costs in the educational -course industrial complex or the educational -technical centre. Expenses on periodic improvement of professional skill of the personnel of the repair company concern regularly repeating costs.

For the organization of the analytical account in the power service company transactions costs should be reflected in separate analytical accounts depending on time of their occurrence and from requirements of the conditions shown in the concrete contract.

One of the basic features of the contract on performance by the enterprise - the contractor of repair work on an atomic power station is that similar contracts in electric power industry consist on carrying out of planned repair work within a year. The maintenance, amount of works, both terms are defined by the technical project and the planned schedule confirmed from

outside of the customer and coordinated from outside of the contractor. Carrying out of planned repair work and the conclusion of the contract not less, than for a year, defines long-term character of mutual relations between the customer and the contractor.

The given feature of contractual relations allows to draw a conclusion on necessity of grouping of all transaction the costs arising at the conclusion of contracts, with a binding to the certain customer. It is connected by that one power service company can serve various subjects power branch to which it is possible to carry atomic power stations, thermal power stations and hydroelectric power stations. Thus, at one contract organization, long-term contracts in various directions of activity with several basic customers and with possibility of long-term cooperation and renewal of contracts with them can be concluded.

In this connection, in our opinion, for optimization of the analytical account transactions costs, they should be united on account 97 "Expenses of the future periods" with grouping on separate subaccounts on each concrete customer. For example, the costs connected with the conclusion of the contract with an atomic power station should be united in the analytical account with instructions of number of the concrete contract or group of contracts (abacus 97 "Expenses of the future periods", a sub abacus "Precontractual costs of the contract №...").

Analytical registration procedure can be carried out and on expected inevitable costs which cannot be carried to the concrete contract, having the general for the organization character. Similar precontractual expenses are recommended to be united on the subaccount "the General transaction costs of account 97" "Expenses of the future periods".

On reflection, in the account of the general transactions costs, there are problems of their recognition and reference by the certain accounting period. In the Russian standard documents under the account the recognition and reference during the accounting period of precontractual expenses is considered only for reflexion of contracts on capital construction in ПБУ 2/94, "the Expenses of the contractor connected with reception (conclusion) of contracts on building which can be separately allocated, and there is a confidence that the contract will be conclud-

ed, can concern the given contract and to its conclusion to be considered as expenses of the future periods. The given expenses can be considered by the contractor the same as expenses of that accounting period in which they are made“.

The different way of the account of precontractual costs is considered in Positions about concepts of the financial account of the USA (Statements on Financial Accounting Concepts - SFAC) where the concept of an initial factor cost, which inherently close to concepts transactions costs and expected inevitable expenses contains.

According to Positions about concepts of the financial account of the USA, an initial factor cost, is defined as the expenses arising and directly connected with negotiating, the conclusion of contracts for rendering of works, performance of services.” At use of a method of the account of performance of concrete works and a method of complete rendering of services, an initial factor cost admits quality of those during the period when the income of rendering of services “.

Hence, considering this position, an initial factor cost should be reflected in the account in the same accounting period, as the incomes received from rendering of corresponding service.

According to the given Positions about the concept of the financial account the income recognition is carried out in a case when the contract on service rendering has long-term character and stretched on some registration periods. The method of proportional distribution of works that allows to consider incomes and expenses in each accounting period proportionally, depending on a share of the executed works in their total amount is thus used.

The offered way of reflection in the account and references by the accounting period of precontractual expenses, in our opinion, is the optimal way of the account of the general transaction the costs arising in the precontractual period by results of the conclusion of contracts by the power service company and the power organizations.

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