

COMMERCIAL CALCULATION AS THE FORM OF ENTERPRISE ACTIVITY

© 2009 G.J. Fattahova*

Keywords: calculation, commercial calculation, monetary calculation, activity rational, enterprise form of managing, profitability principle, development

The article considers the evolution of calculation forms, general features differences of the existing calculation types are shown, special attention is paid to one of the most popular forms - commercial calculation.

The most wide-spread forms of calculation are commercial calculation.

Calculation is the process characterizing the necessity of comparison between the results and the expenses of an activity. Labor activity will transform products of nature and make them convenient for consumption. An economic calculation can be shown in various forms:

Software - common sense = sensible calculation

NP - rational calculation

T - T (commodity - commodity) - commodity calculation

T - Д - T' (commodity - money - commodity) - monetary calculation

Д - T - Д' (money - commodity - money) - commercial calculation

The initial form of economic calculation is the common sense. The common sense is an initial link in movement to economic calculation. The person starts to correlate the results of labor activity and the expenses on it. The activ-

ity of the person in this case consists in gathering and consumption of products of nature. Natural products in this case will not be transformed, and consumed in a initial form (fig. 1).

Gradually the person develops and starts to transform nature products, make them more convenient for consumption. As a result there are work products. There comes the following stage of development of the person which is based on rational calculation (fig. 2).

With the development of tools labor productivity and surpluses increase. That creates exchange of one work product for another work product (fig. 3).

Further individual exchanges become regular, work products start to be created specially for sale, converted thereby into goods. There starts the exchange of one goods for other goods (fig. 4).

In view of such complexities commodity calculation is replaced by monetary calculation and money starts to participate in the exchange

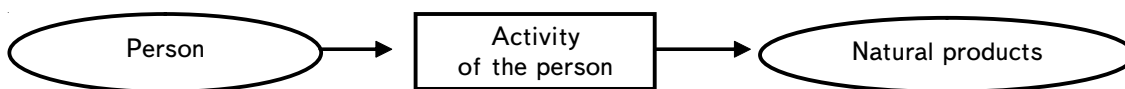


Fig. 1. NP

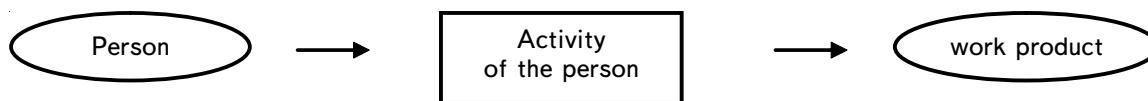


Fig. 2. WP

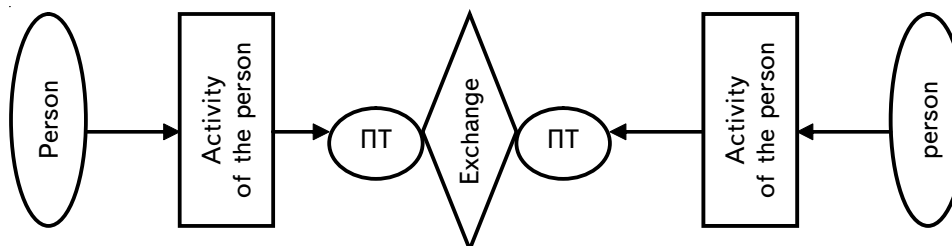


Fig. 3. WP- WP

* Gulphija J. Fattahova, lecturer of Samara State Technical University. E-mail: fattahova.g.ja@mail.ru.

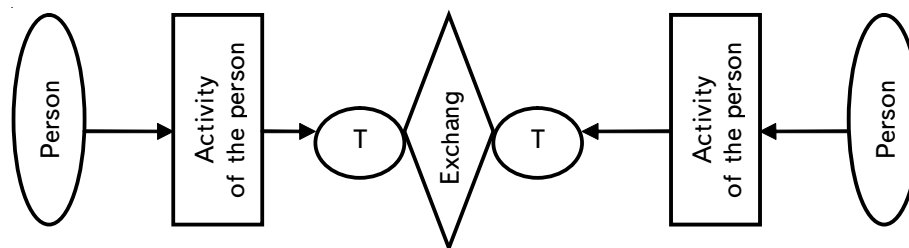


Fig. 4. T-T

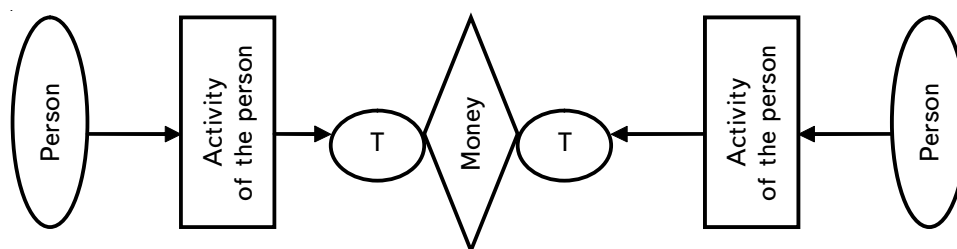


Fig. 5. T-D-T

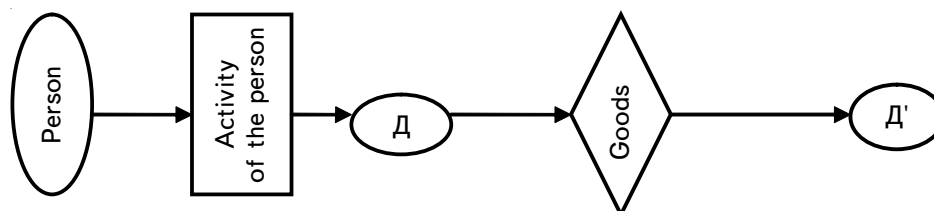


Fig. 6. T-D-T

processes. (fig. 5) The described stage is characterized by simple commodity manufacture which is based on small private property that is practically identical to the individual labor property.

With manufacturing development personal profit receipt becomes the purpose of activity. This person puts money in manufacture for their increment. The form relation of the person to manufacture takes the following form: $\text{Д} - \text{T} - \text{Д}'$ (fig. 6).

Proceeding from the given definition, it is possible to judge that commercial calculation is characteristic for the enterprise form of managing. Enterprise activity is aimed at making a profit, which means that the results of labor activity should be above the expenses necessary for labor activity. At the same time we need to understand the excess of an additional product and its various forms, such as surplus value, percent and other profitability means. If the excess is higher than the expenses - for example, in the improved quality of products, their assortment, in working conditions, lives etc. - that means efficiency.

However actual economic forms supplement each other, expanding the category of economic calculations that is presented in fig. 7. During each period of time, in each social-economic formation the prevailing form of calculation takes place. For example, in market economy that is commercial calculation. Thus any of the previous forms of calculation does not disappear, and continues the existence in the specific sphere of economic activities.

Modern economic calculation is a complex concept. It includes all the considered kinds of calculation (fig. 8). Thus, L.Mizes, and F. Hayek, and B.Brutskus consider only one of the components of economic calculation, not taking into consideration the fact, that there are other kinds of calculation, still being used. Therefore the profit, and accordingly, the profitability considered by them is limited by the sphere of commercial calculation.

Thus, it is possible to draw a general conclusion: in spite of the fact that many economists consider commercial calculation to be the unique form of organization of manufacture where the profitability principle is provided, actually

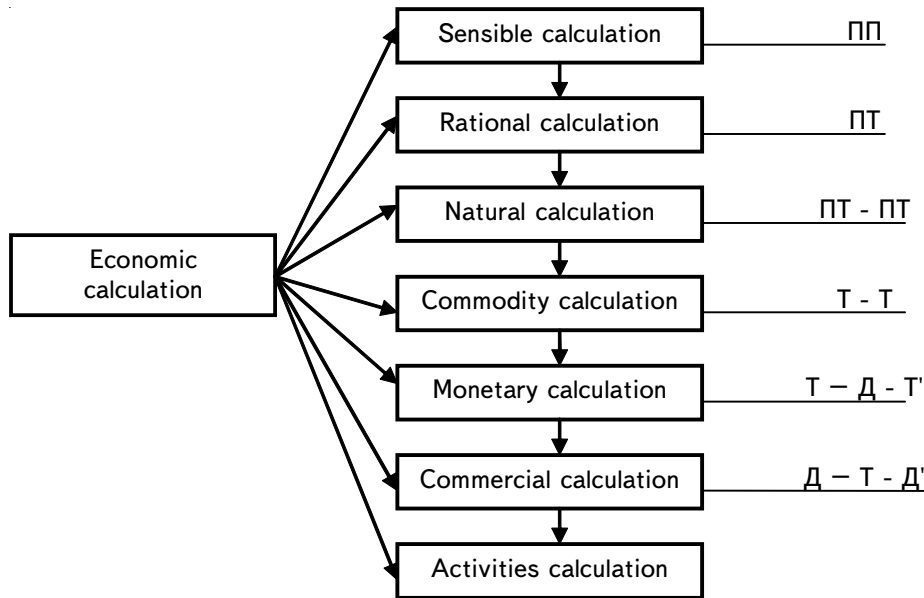


Fig. 7. Development of economic calculation

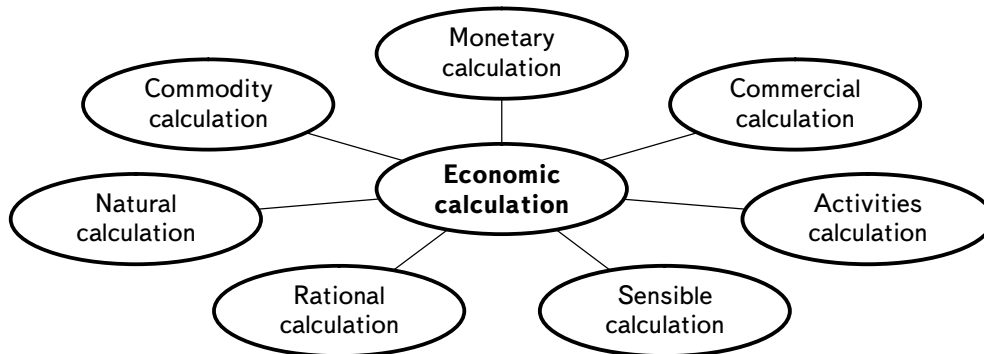


Fig. 8. The modern view of economic calculation

commercial calculation is one of the forms of economic calculation which can and should develop. During this development there should be a new form of economic calculation, for example, in the form of self-financing which was much spoken about in the Soviet economic literature.

Mizes L.F. Human activity. The treatise under the economic theory. M., 2000.

Brutskus B.D. A socialist economy. Theoretical thoughts concerning Russian experience. M., 1999.

Mizes L.F. Socialism. The economic and sociological analysis. M., 1994.

Sibirev A.I. Hozraschet and its development in modern conditions, (theory and methodology questions). Leningrad, 1974.

Tejtelman H.E. The enterprises with the state form of the property / of V.M. Shepelev, V.I. Fionin, N.E. Tejtelman. Relations of the property and development of the Russian enterprise structures. M., 2004.

Brutskus B.D. A socialist economy. Theoretical thoughts apropos Russian experience. M., 1999.

Hayek F.A. Fatal self-confidence. Socialism errors. M., 1992.

Hayek F.A. Road to slavery: the lane with English M., 1992.

Received for publication on 02.07.2009