Contabilidad de costos un enfoque ge

 This work takes into account the elements needed for business decision-making, being a systematic measurement of the use of resources by applying cost-accounting methods, primary to achieve economic efficiency, knowing the resources used in the production of goods and services, as well as assessing productivity, categories that are important in economic recovery. The introduction of the world today is undergoing a major transformation in the functioning of the world economy, characterized by a global recession in which Cuba is not completely liberated from its consequences and is no stranger to the evils that affect humanity; in particular, third world countries, which have led to significant changes in business activity and the need to ensure some financial stability in enterprises; under these conditions, they are forced to use resources better, to increase productivity, to achieve better results with less expenditure. The aforementioned confirms the importance of accounting as a management tool. Accounting is a science that develops and whose main purpose is to classify, measure and evaluate financial transactions conducted by the company, based on reasoned and logical knowledge to record, synthesize and analyze the results, obtain an adequate information base for its management and decision-making in the external and internal context of the company. Accounting costs together with financial accounting are two important accounting industries, as emerging to meet, of course, certain goals and the need to specialize. In particular, financial accounting is responsible for the classification, input and interpretation of economic operations, reflecting the economic situation of the company at the end of the reporting year (financial reporting). It is a source of information for internal and external users (investors, financial analysts, lenders, government agencies and other interest groups). Cost accounting is part of the accounting related to the Company's internal activities, mainly with the following aspects: Knowledge of the costs and profitability of production factors and work centers. Costs for finished or semi-finished or service. Evaluate stocks and set margins. The use of cost methods allows us to is used in the production of goods and services, as well as for the evaluation of productivity, categories that are important for the recovery of the Cuban economy. The development of accounting is developing and within its main objectives is to classify, measure and evaluate the financial transactions conducted by the company, based on reasoned and logical knowledge for recording, synthesis and analysis of results, obtaining an adequate information base for its management and decision-making in the external and internal context of the company. Evaluating these concepts depends on the growth of resources and the need to meet business management expectations to contribute to the decision-making process. 1.1 The definition, purpose and importance of management accounting. Financial accounting, as well as accounting, are the most important accounting industries that arise from the need to specialize and achieve well-defined goals. Financial accounting is responsible for the classification, input and interpretation of economic operations, reflecting the company's economic position at the end of the reporting year (financial reporting). It is a source of information for external users (investors, financial analysts, lenders, government agencies and other interest groups). In this regard, it is believed that financial accounting is primarily interested in financial reporting for external use. Management accounting records, measures and values the company's internal turnover, optimizing and controlling the company's resources to provide company executives with the necessary and sufficient information that enables them to make decisions domestically and short-term in accordance with the organization's proposed goals. Accounting for internal information is one of the most commonly used tools as an information management system, as it allows you to know the outcome of the company and each of its areas, making a decisive contribution to the decision-making process. It is important for organizations because it is intended to serve as a guideline or starting point for all types of internal solutions at different levels in the short term. Management uses management accounting for planning by understanding expected business operations and economic facts and their impact on the Company, assessing by judging the contradictions of various past and/or future events, as well as monitoring the integrity of financial information related to the organization's activities and accounting, creating an information system that examines the responsibilities of the organization and analyzes the effectiveness of management. For the shot Management decisions are mainly based on accounting, which provides information about the internal structure of the company, because it is this medium of relevant data that allows you to know the result of the Company and its areas, accounting, which must adapt to the correct use of resources of the same, avoid waste. Constantly improving their plans, as well as developing new cost systems, playing a crucial role in information. When designing new cost systems, it becomes necessary to take into account the various management accounting goals as a rack for the development of the organization. The goals of management accounting as organizations evolve, through the information they provide to management, management accounting evolves with it, changing in relation to the socio-economic environment, taking into account the competence and emergence of new technologies that influence this evolution. Given that the evolution of management accounting has been linked to the development of business management and the commitments of organizations at every stage of economic development, their main objectives are summarized: stock valuation and profit determination. Planning and controlling business operations. Decision-making. Inventory and utilities valuation refers to the process of coulating the costs of the organization's products and services, which can be used by managers mainly as a guide to setting selling prices, meeting the needs of external reports by reporting the value of stocks and profits over the period. Planning and control are two closely related elements. Planning consists of setting goals and how to achieve them, and monitoring is to implement the decision and evaluate the results in accordance with the results. Related to these aspects, they are of great importance, budgets and performance reports, basic tools to help management throughout the planning and control process, by analyzing the results. Accounting, in addition to the goals set above, aims to: 1- Inform the people involved in the organization by providing you with the information you need, using an information system ideal for good management. 2- Points to an appropriate and accurate way to use resources efficiently and efficiently. 3- Encourages those involved in achieving goals to use management control systems. For decision-making and control of management, it is important what role management accounting plays in the organization in response to the needs of the from business management. 1.2 Cost accounting. Definition. Value. Its difference from accounting for financial accounting costs is a management accounting industry that is mainly related to the accumulation and analysis of cost information for internal management use by managers, in stock valuation, planning, control and decision-making. The International Association of Accountants defines cost accounting in management accounting report (DCG) No. 2 1 as: Technique or method of determining the value of a project, process or product used by most legal entities in a company or specifically recommended by an authorized accounting group Cost Accounting is part of the accounting of the company's internal activities, mainly to the following aspects: Know the prices and outputs of product factors and work centers. Costs for finished or semi-finished or service. Assess stocks Set a margin. The difference between cost accounting and financial accounting and cost consideration can be differentiated according to the criteria of users who use the information: In addition to the above, there are six main differences between them: for their purposes or purposes. Physical Location Division Obligation Assessment Criteria Sphere Formalism For its purpose or purpose : Financial Accounting (CF) seeks to generate profits and equity of the company, i.e. follows the assets and nature, as well as the concept of expenses and income based on the analysis of the earnings report for the reporting period. In spite of this, the Accounts Chamber (UK) controls the internal management of the Company, measures the efficiency of production (construction of mono, engineering, raw materials, etc.), and evaluates stocks and analyzes the costs of setting prices and margins. Physical location of the department: Both accounts depend on the financial sphere of the companies. CF is located in offices and CC in production centers, CF processes the invoice of the sale, information related to the external side of the company; cc handles parts of the work, inventory sheets, etc. CF is mandatory, it provides information for the use of property, lenders, shareholders and suppliers, that is, it is important for external agents. While CC for exclusive use of the company (managers). CF establishes generally accepted accounting principles with criteria applicable to expenses, investments, income, depreciation... Etc. The COP has established criteria that relate to the economic nationality and managers of the Company for the distribution of indirect costs between products. The evaluation criteria for both may be different, but the results of the accounting criteria for the evaluation must be met. Costs must be recorded in the nature of CF, and there should be no difference in income. CF is public and therefore should be transport for good relations with third parties (external agents). So far, the results of the COP do not exceed the limits of the company. In its presentation, CF follows financial reporting models to make their understanding possible by meeting accounting standards. For CC, the presentation is free, depending on the type of company. The main cost-taking objectives are to assess the efficiency of the material, financial and labour resources used in activities. Serve as a basis for determining the prices of goods or services. Make it easier to evaluate possible solutions that allow you to choose this option that delivers the greatest benefit with minimal cost. Classify costs based on their nature and origin. An analysis of costs and their behaviour in relation to the standards set for as-products. Consider how to reduce costs. Analyze the costs of each structural unit of the company based on the budgets prepared for it. A very correct definition of value is that Pedersen: The cost of consumption is estimated in the money of goods and services for production, which is the goal of the company For Schneider cost ... the monetary equivalent of goods used or consumed during production.'˝the French master accounting plan contains the following definition: The cost of the object, the benefits, the group of objects or benefits, is all that this object, this benefit, this group of objects or benefits, has value, in the state in which it is located at the last moment. Costs consist of partial or general consumption of inputs that contribute to results in any production process. Value is a monetary assessment of this contribution with a contribution to the results. Entries and results are inputs and exits of the production process; Records relate to direct materials, direct labour and other indirect production costs; departures are related to finished products or services provided. In accounting for costs, Horngren determines by cost ... funds in the usual accounting form, in the currency, which must be paid for the purchase of goods and services. The value is defined by Polimeni as: Value sacrificed to obtain goods or services. It is appropriate to clarify that: Every victim, in order to be valued, must increase the value of the good to which it belongs; any victim who does not comply with this condition should be treated as Waste. Several concepts were expressed with regard to term costs, although everyone agreed that the cost was the cost of material and human resources consumed or used in the production of a product or in the provision of a service that was a productive counter of cost-effectiveness, so its behaviour facilitated the evaluation of results. The cost does not arise until consumption is done, so it cannot be defined with the concept of expenditure that precedes the cost. The cost corresponds to the time of consumption, the expense refers to the time of purchase. 1.3 Cost classification. Cost classification criteria. When considering cost classification criteria, we can estimate the following: 1- In relation to the elements that make it up: Cost of production or industrial: Includes the cost of materials, labor and other production costs; usually used as a criterion for valuation of shares. When selling products, the cost of products is unloaded at the expense of goods sold. Distribution cost: This is the cost of marketing and delivering products to customers. Enterprise cost: This is the total cost of the period you get by adding production and distribution costs. 2- In terms of production Fixed value: This is where the total fixed cost remains unchanged, regardless of whether the level of activity of the company varies, while the fixed cost per unit varies depending on production, i.e. the fixed unit cost decreases as the activity increases, by distributing fixed costs among more units. (Figure 2) Variable Costs: This is one in which the total variable cost changes in direct proportion to the volume of production fluctuations, while the unit of variable value remains constant. (Figure 2) Mixed Cost: This is one that contains both fixed and variable cost characteristics. 3- In terms of production: the main cost: this is what is directly related to the production of the product; equivalent to the amount of direct materials and direct labour, i.e. the direct value of goods. Cost of conversion: This is one incurred in converting direct materials into finished articles; it consists of direct labour costs and indirect production is said to include direct labour as a direct item and includes indirect items of expenditure. 4- As for your possible destination: Direct cost: This is the cost of materials and labor capable of determining with specific items or areas. This, like prime spending, includes direct elements. Indirect Costs: This is one that, affecting the process as a whole, is not directly identified from any item or area, so it is necessary to use distribution methods to it This reflects indirect costs as well as conversion costs. 5- As for functions: Cost of manufacture: Related to the production of goods; it is the sum of direct materials, direct labour costs and indirect production. Marketing cost: The sale of a product or service is incurred. Administrative expenses: expenses incurred for the management, control and operation of the company; includes the payment of salaries to management and office staff. Financial costs: related to obtaining funds for the company's activities; includes the cost of interest on loans, as well as the cost of lending to customers. 6- In terms of the degree of control: Controlled value: It can be directly influenced by those responsible for the areas of responsibility. Uncontrolled cost: not under the direct influence of district leaders; a higher management authority took responsibility. 7- As for the timing of the calculation: Actual, retrospective, historical or effective cost: It is calculated from actual consumption in the production process over a period of time. Standard, prospective or default value: calculated from predetermined consumption at a certain price for the future period; can be considered as a standard cost. 8- In terms of planning, control and decision-making: Standard cost: it is the cost of a unit of direct materials, direct labour costs and indirect production costs that the production process must be incurred under normal conditions; to achieve the same budget goal. Budget expenditures: These are total expenses that are expected to be incurred during this period. 1.3 The main cost elements, as revealed in the previous headline, the cost of production is the cost of all goods incurred and the effort or incurred, which must be consumed by production centers to produce finished products, able to be delivered to the commercial sector. Direct materials, direct labour and indirect production costs expressed in value are part of the cost of the product. Materials are the main products used in production, which are converted into finished products with the addition of direct labor costs and indirect production. Materials can be divided into direct and indirect materials. Direct materials are all physical elements that are necessary for consumption in the process of product manufacturing, its accessories and packaging, and represents the basic cost of raw materials in the manufacturing process. This is provided that the input consumption should be proportional to the number of units produced. According to Horngren, direct materials are ... all that raw material that it can be seen as an integral part of the finished product and that its quantity in the product can be determined by a form that is economically feasible. Indirect materials are all materials that are not directly related to the manufactured product. Indirect materials are the ones that ... the cost of determining the exact amount of these finished products in order to more accurately calculate the cost of the product is not justified in terms of the benefits to be obtained. Work is the physical or mental effort spent on making a product. Its cost can be divided into direct and indirect labor. Direct labor has been defined as labor that is directly involved in the production of finished items, which can be easily tracked on a product and represents a significant labor cost in its production. Indirect labor is one that is not directly involved in the production process ... It is not easy to track on a product, and it is considered that it is not justified to determine the cost of labor relative to the product. Indirect production costs or production fees are all production costs, except for raw materials and direct labor costs. These are all the costs that the centre must bear to achieve its goals; costs, which, with the exception of exceptions, are an indirect distribution, therefore require a distribution base. Indirect production costs can be divided by object costs into three categories: indirect materials of indirect manufacture Common indirect production costs. In addition to indirect materials and indirect labour, production loads include the cost of acquiring and maintaining production facilities and various other factory costs. This category includes plant depreciation and depreciation, rental, heating, light, driving power, real estate taxes, insurance, telephones, travel, etc. The classification of fixed and variable costs is useful in preparing budgets for future operations. Costs classified as direct and indirect to a product or department are useful in determining the profitability of product lines or the department's contribution to a company's profits. Raw materials and direct labor give the result of payments that are part of the production load. The first includes processing, inspection, storage, insurance, etc. the second requires the provision of social services, staff offices, time study offices, etc. production departments through which the product circulates. Accumulation and classification of departmental expenses is called distribution or distribution of expenses. Costs that can be attributed directly to the department are distributed directly. Indirect production costs and service department costs are also allocated to production as it passes through departments. 1.4 Classification of registration costs in the Cuban business context is grouped by elements and articles, taking into account the provisions of the Ministry of Finance and Prices. In accordance with the general basis for business improvement, they are elements of expenditure, those that identify with their economic nature, are or are not directly or indirectly related to the product or service. Expenditure items are all those incurred during production or maintenance, such as administration, distribution, sale, and other activities not related to the organization's core business. General cost guidelines establish as items of expenditure as follows: Raw and Materials Fuel Energy Wages Other Labor Costs Amortization and Depreciation Other Cash Expenditure Group Expenses under the Articles is related to the production or maintenance process, having as the primary objectives of determining and calculating the cost of the product, service or process. Costs under the group of expenses, on the form of inclusion in the product, as well as on their direct or indirect impact. Costs are grouped by articles because grouping elements is not sufficient to plan, place, calculate, and analyze production costs by product type. Established Articles: Direct Expenditure Elements: Goods and Wage Materials and Other Labor Costs Indirect Costs Elements: Indirect Production Costs Placement Costs Is Guaranteed from the Cost Accounting System used, through it, production costs can be analyzed by areas of liability or cost centers. 1.5 Determining the area of responsibility and cost center, coupled with the growth and development that a company can achieve, necessitates delegation of responsibilities, so the company's core management needs to reorganize and review the objectives to decentralize the Company's functions, as well as how to coordinate and monitor the tasks performed by its subordinate management, which necessarily provide information on the use of resources, revenue and expenses incurred by the Company. This is clearly described in the NAA SMA No. 1B, the goal of management accounting. The introduction of a reporting system that agrees with Organizational. This reporting system will facilitate the efficient use of resources and the measurement of administrative implementation. Transferring management goals and objectives through an organization in the form of responsibilities is the basis for defining areas of responsibility. Management accountants must provide managers with an accounting and reporting system that accumulates and reports on approved income, expenditures, assets, liabilities and related quantitative information. They will have better control over such elements 1 Careful analysis of activities within the Company that should be decentralized, as well as the type of approach to be used to take into account the specific nature of each activity is necessary, in addition to the degree of responsibility of the people who will coordinate operations and make decisions in the various areas that will be subordinated to the Company. Accountability levels are the method by which expenditures can be planned and controlled through areas of responsibility. They prepare their budget manager, determining their degree of coverage with reasonableness and based on the responsibility of the people who bear the costs by performing the control set as: 1- Plans with goals and goals. 2- Delegation of responsibility and authority in connection with the costs incurred. 3- Development of performance standards. 4- Analysis of reports submitted to assess objectives and monitoring implementation. 5- Create an audit system to study and control adverse variations. This way of doing accounting is important for companies that grow rapidly as central management pressures decrease. Decision-making is done close to operations and at lower levels, so the amount of information that reaches the core management is greater, taking responsibility for the reliability of these local managers, allowing the general manager to make more decisions based on the work of subordinate managers. When the Company's activities, as stated above, are segmented by area with their managers, they acquire a category of liability centers within which there are cost centers that are controlled only by costs within the organization, not counting sales or market activities, their effectiveness is measured in terms of budgetary costs, and the manager is ultimately responsible. 1.6 Cost system. Goal cost systems are a set of methods, rules and procedures governing cost planning, determination and analysis, as well as the process of registering the cost of one or more of the company's production activities, in accordance with subsystems that guarantee control over production and material, labour and financial resources. The cost system goals are below: Set guidelines for cost-sharing procedures. Identify the criteria that need to be applied in the allocation and distribution of costs. Set an opportunity or date for calculating costs. Calculation modes. Bases that can be used. How certain costs should be dealt with. How to determine total and unit costs. The methodology for budgeting expenditures and setting standards. Accumulating normal production cost data is a very important time-consuming task. Appropriate cost accumulation ensures that the bases are managed to predict the economic impact of their decisions. There are two ways to save costs: a periodic system and an eternal system. The periodic cost accrual system provides limited information during this period and requires adjustments in between and time to end the value of manufactured goods. Under this system, physical inventories are periodically used to adjust the inventory and adjust the cost of production. The periodic accrual system is not considered a complete cost accounting system, while raw materials, process work and finished products can only be determined after physical inventories have been completed. Because of these limitations, periodic cost cumulative systems are commonly used in small production companies. The eternal cost-charging system is a method that provides constant information about raw materials stocks, process work, finished products and sales costs. This cost system is commonly used in most medium and large enterprises. There are two main types of perpetual cost accrual system classified according to their characteristics: the cost-of-work system and the process cost system. Process Cost System This system is suitable for production companies where two or more processes are performed in one department, making it convenient for these cases to divide the departmental unit into cost centers to accumulate their costs rather than departments, this system allows you to know the production costs incurred by the Company in each period, determining the total value of the unit to know the final revenue reached. Polymeni describes the basic characteristics of this system. 1- Costs are accrued and recorded by departments or cost centers. 2- Each department has its own account of the inventory work in the process in the general book. This account is charged process incurred in the department and the value of the completed units transferred to another department or finished products is credited. 3- Equivalent units are used to determine the inventory of work in the process in terms of units completed at the end of the period. 4- Specific costs are determined by the department in each period. 5-Completed units and their costs are transferred to the next department or to the finished part inventory. By the time the units leave the last section of the process, the total costs have been accumulated during this period and can be used to determine the unit value of the finished product. 6- The total and unit costs of each department are periodically aggregated, analyzed and calculated through production reports. Given the specifics of this cost-sharing method, it is clear that departments or cost centers play an important role in them because they are running processes before items are reached in a warehouse, each of which bears mod, MD and CIF costs that are charged for individual work bills in the process. The application of this system results in the use of two methods that differ in the way the initial inventory works in the process, being these methods of costing. First, the first output (PEPS), where units of work in the process are recorded separately from the units of the current period and their costs are divided into initials and end of the period, resulting in two costs for completed units. Weighted average cost: they are added to current costs for the period, initial inventory of current work and the total amount divided into equivalent production; receiving weighted average costs per unit. This means inseparable the finished unit and the initial work in the process. Order Cost System Another of the main cost-sharing systems: The order-to-work cost system: Applicable for companies that operate under multiple orders to meet the needs of different customers. Production of the product is carried out in accordance with the requirements of each customer, and the agreed prices are tied to the total value of the item produced, i.e. its estimated cost. For this system, the main cost elements are treated as follows: Direct materials: They accumulate for each order to work, they are sourced from warehouses with previously required approval, then they are written off to the order, writing off the work in the account process. Indirect materials: Different from direct materials in that they are charged to control the indirect costs produced by the department and assigned to specific termination orders, this is through application fees. Direct work: they accumulate in registering the total number of hours worked by employees. This cost is levied on work orders indicating the number of direct hours worked in each order, or the number of indirect hours worked in the department per employee per day. The debit is debited to a working account to distribute direct working hours and their value. Indirect working hours and related costs are written off to control indirect costs distributed in work orders. Indirect production costs: they accumulate in indirect department cost sheets and are issued by applying to specific orders. The deterioration that can be carried out in any production process in relation to its value is as follows: Normal deterioration: It is absorbed by good units, increasing their unit value because their total value is distributed in lower units, including good units. Abnormal violations: It is deducted from the work in the process and divided into a loss account for abnormal impairment, so its value per unit does not increase. Defective units: Those that can be recycled are included as normal and abnormal defective elements and their placement is similar to normal and abnormal deterioration. The three phases of the Guatri cost system include: Classification: Cost grouping depending on factors or funds. Location: Cost distribution between production centers or sections where the process takes place. Sanity: Attributing the cost of products. Undoubtedly, in the cost system, costs are initially grouped into elements depending on their economic nature and cost, depending on the form of their inclusion in the product and their direct or indirect impact; Secondly, the costs are allocated to each structural unit of the company with budgeting; finally, the costs are attributable to manufactured goods for the main purpose of setting their selling prices. Analysis of the results obtained at these stages will allow the company to find out how much was spent on the production process, how it was spent and where it was spent. Minimum specific goals of any cost system: the creation of an internal system for evaluating finished products, products in the process, as well as an estimate of the value of the products sold, step forward and need to calculate the internal result. Creating sufficient information to control production (production and sectional indicators), costs (consumption) and results (profit or loss). Provide information to optimize the management of the company to better achieve your goals, both in the short and long term. In short, the cost system is not limited to the cost of a product to assess stocks and determine results, but includes other objectives, such as planning, monitoring, analysis and decision-making, that are taken into account in developing methods that record their responsibilities. Conclusions about the need for a theoretical basis for costly activities are demonstrated on the basis that the theory is the first to develop methods or systems for their treatment. Bibliography 1. Amat, Oriol. Accounting and Value Management / O. Amat. 2. Barcelona : Editorial Gesthion 2000, 1998. 2. Horngren, Charles T., Foster, George and Datar, Srikant M. Accounting Cost. Management Approach, 8th Mexico, 1996. 3. Horngren, Charles T., Foster, George and Datar, Srikant M. Expense accounting. Approach to Management, 10th , Mexico, 2002. 4. John Neuner. 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