



WYŻSZA SZKOŁA BIZNESU
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CERTIFICATE

This certificate is awarded to

Mrs Anna Kozachenko

for participation in 4th international conference

"Scientific Research Priorities: theoretical and practical value"

November, 26-30th, 2019, Nowy Sącz, Poland

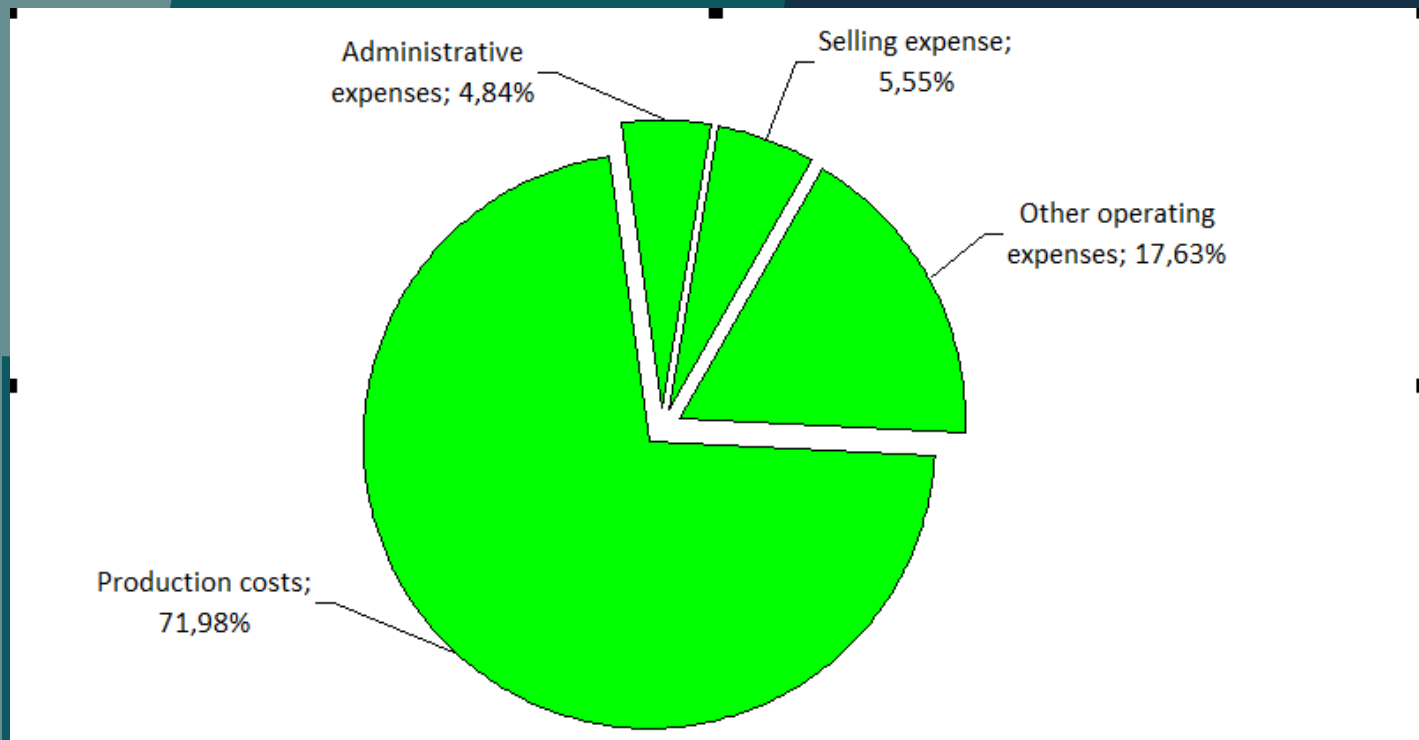


REKTOR

Dariusz Woźniak


Dariusz Woźniak, Ph.D.
Rector of WSB-NLU

**NON-PRODUCTION EXPENSES:
ITS NOTION AND ACCOUNTING
AND ECONOMIC ESSENCE**




Drawing 1. Share of non-production costs in the costs of business entities


non-production costs




Expenses of the reporting period




Costs that affect the formation of a financial result




Costs that do not create new value




Management costs, Costs associated with the sale of products



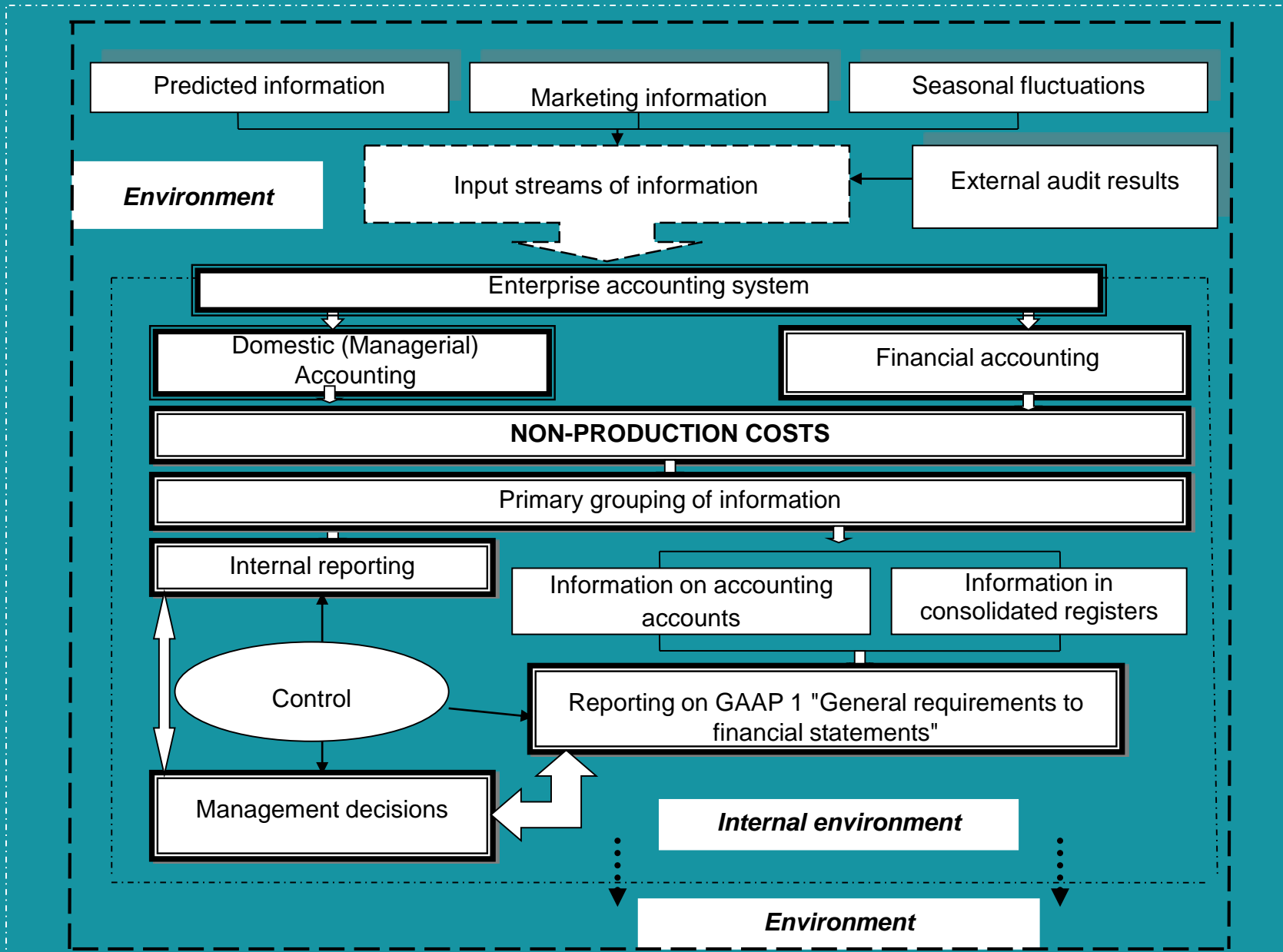
Contingencies



An indirect element of the production process



Costs of the contractual process (transaction costs)



Drawing 2. Accounting and information support of non-production costs for management decisions

Financial Accounting



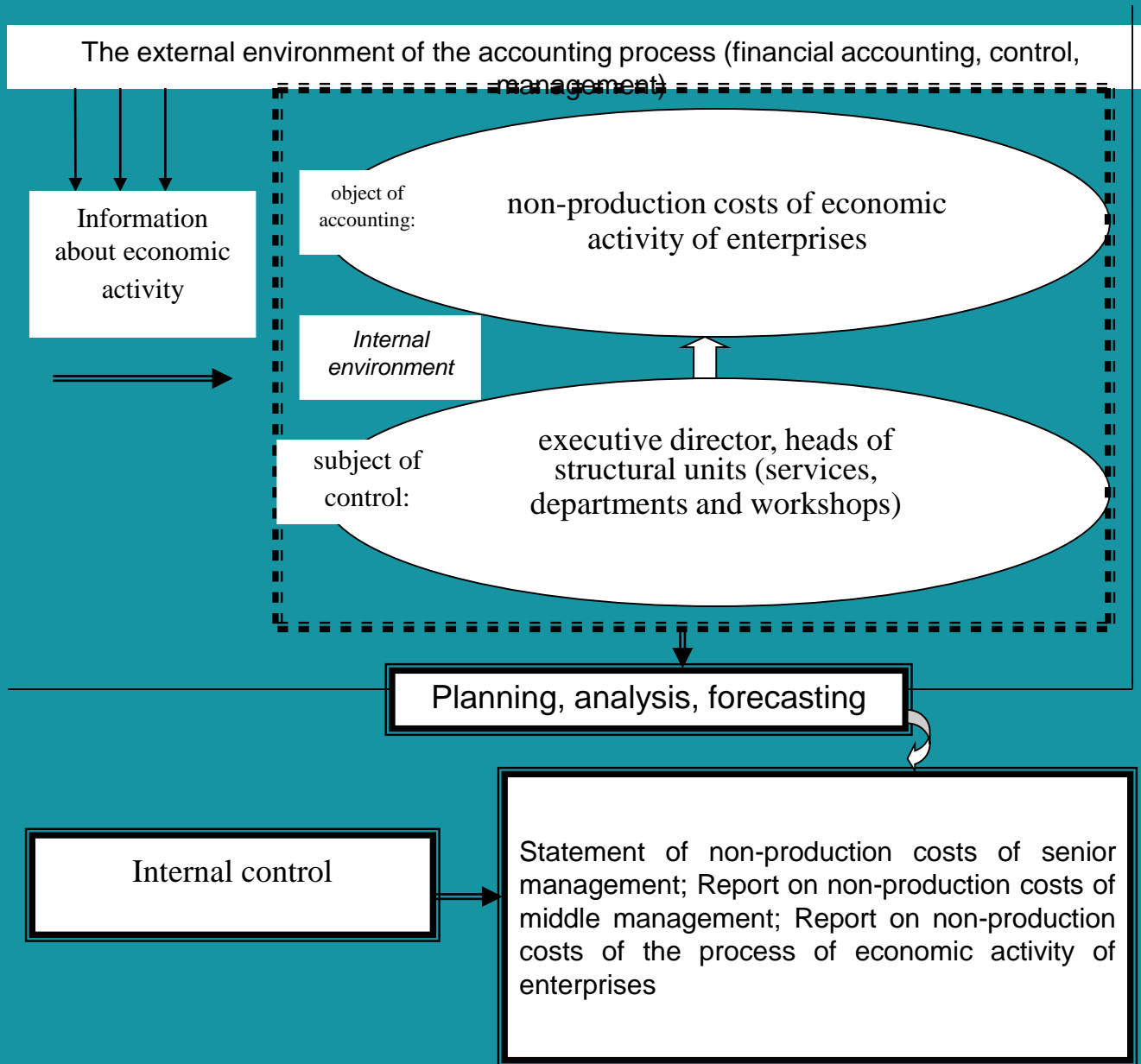
Observing business operations and processes



Ensures timely grouping and aggregation of data in accounting and other registers




Provides business entities with prompt, regulated and detailed accounting information on the financial position of an enterprise, its operating results and cash flows




Drawing 3. Formation of information on non-production costs in the accounting of government

Information on non-production costs within management accounting is required for:



planning, analyzing, making operational management decisions by structural unit managers to optimize and control these costs



providing top management information requests for strategic management decisions and forecasting future activities

Similar signs of information support of tax settlements and financial accounting is as follows



legislative fixing of accounting and calculation rules



the original documents, which are made out according to the requirements, are the proof of the accounting data and the calculations



continuity of accounting and calculation in order to produce complete and reliable information



accounting and settlement procedures that are determined by accounting policies



meeting the interests of external users