

2. Модернизация (Modernization) [Электронный ресурс]. – Режим доступа: [http://forexaw.com/TERMs/Industry/Technology/1810\\_Модернизация\\_Modernizatiop\\_это](http://forexaw.com/TERMs/Industry/Technology/1810_Модернизация_Modernizatiop_это). – Дата доступа: 28.09.2014
3. Модернизация производства [Электронный ресурс]. – Режим доступа: <http://corsari.ru/mod.html>. – Дата доступа: 28.09.2014

## GENERAL CHARACTERISTIC OF THE ACCOUNTING SUB-DISCIPLINE IN LATVIA

*I. Mietule, doctor of economics, professor;*

*V. Pokule, master of pedagogy*

*Rezekne Higher Education Institution, Latvia*

The accounting is a specific discipline with its own research methodology, which is rather new in Latvia. Furthermore, there exists an ongoing discussion about role of the accounting in the economics and in the management science. Results of the researches in the discipline of accounting have to be useful for certain groups of users of accounting information. Novelty of the above mentioned statements as well as practical experience of the authors have lead to the development of this research.

The legal regulation is an essential attribute of the accounting as a sub-discipline of the economics. M. Smith emphasises that it is significant to consider both the legal provisions that regulate accounting and the research object, when carrying out the research within the accounting theory. Smith analyses various approaches and methods in the accounting research, thus emphasising both the role of the legal norms in analyses of primary data and issues, and possible improvement of the legal norms as a result of the research. [1]

The Finnish author T. Salmi has extensively studied the research processes in the accounting as a scientific discipline. He points to a dual nature of the accounting, since, the first, the accounting researches are focussed on the theoretical research in the accounting theory, and, the second, another direction of the accounting research generate the quantitative accounting information that becomes the initial data for the further empirical research in other disciplines. However, Salmi associates accounting as a sub-discipline only with the business economics. The authors of this research consider that the importance of the accounting information provided is justified by the significance of the information contained in financial reports both on the macro level (one of the sources for acquiring the statistical information is data of the financial accounting registries), and in the decision making process, where information included in the financial reports serves as a base for the users of information (internal users, external users, including, credit establishments, state establishments, and others) to act [2].

Table 1 – Characteristics of the scientific disciplines and sub-disciplines of Economics and Management Sciences in accordance with the Latvian Council of Science [4]

<p><b>Management Science</b> is a discipline researching special kind of activities of an individual, coordinating activities in groups of individuals that are established to achieve specific goals. That includes planning, organizing, motivating and control, focused on accurate use of employees of the company, financial, material and information resources.</p>	<p><b>Economics</b> is a discipline researching rational yield, distribution and use of natural, material, labour, and financial resources, production and consumption of goods and implementation of these processes, relationship of production relations, development of production forces on macro- and micro-levels, structure of national economy, and development and organization of particular fields, goods and services with the aim to increase systematically incomes of population.</p>
<p><i>Sub-disciplines:</i></p>	<p><i>Sub-disciplines:</i></p>
<ol style="list-style-type: none"> <li>1. <b>Business administration</b> is a scientific sub-discipline researching management processes in private companies and other enterprises with the aim to maximise profits by selling goods and services. Theory, methods and instruments for rational and sustainable functioning of the business organization, that operates in a larger system, which includes a considerable number of subsystems, are developed within this sub-discipline, estimating coordination of the goals of all those systems.</li> <li>2. Public administration</li> <li>3. Education management</li> </ol>	<ol style="list-style-type: none"> <li>1. <b>Theory of accounting and bookkeeping</b> is a scientific sub-discipline focusing on the research of content and implementation of books and reports, automation of accounting, preparation of reports, functions of the state revenue service, and implementation of auditing.</li> <li>2. Latvian national economy</li> <li>3. Macroeconomics</li> <li>4. Microeconomics</li> <li>5. Finances and credit</li> <li>6. Theory of economics</li> <li>7. Econometrics</li> <li>8. Statistics</li> <li>9. Marketing</li> <li>10. Social economics</li> <li>11. Regional economics</li> <li>12. Agrarian economics</li> </ol>

The authors have reviewed the following information to characterise the current situation:

- 1) the classification of the scientific disciplines in Latvia in accordance with the provisions of the Latvian Council of Science;
- 2) the classification system in accordance with the Journal of Economic Literature (JEL);
- 3) the classification system in accordance with the Economic and Social Research Council (U.K.).

There are 45 scientific disciplines in accordance with the nomenclature of the Latvian Council of Science, including Economics (1) and Management science (1). Each of those has sub-disciplines: 12 sub-disciplines in the Economics, including theory accounting and bookkeeping, and 3 sub-disciplines in the Management science [3].

The *JEL* classification system was developed for the use in the *Journal of Economic Literature (JEL)*, and is a standard method to classify the scholar literature in the discipline of economics. The system is used to classify articles, dissertations, books, book reviews, and working papers in *EconLit* and many other applications. In accordance with the JEL classification the accounting is classified in one group with marketing, business administration and business economics [5]:

M – Business Administration and Business Economics; Marketing; Accounting.

Hierarchical sub-codes:

M4 Accounting and Auditing

M410 Accounting (Guideline: Covers studies on issues related to accounting. Studies should have some economic content to be included here; Keywords: Accountant, Accounting, Actuaries, Actuary, Amortisation, Amortization, Audit Firm, Book-keeping, Budgeting, Capital Gain, CPA, Debits, Depreciation, Double Entry, Historical Cost, Internal Transfer Pricing, Receivable, Record Keeping, Transfer Pricing)

Table 2 – Description of the disciplines of the Economics, Management and Business Studies in accordance with the Economic and Social Research Council (UK) [6]

<b>Economics</b>	<b>Management and Business Studies</b>
<i>Economics</i> seeks to understand, how individuals interact within the social structures to address the key questions about the production and exchange of goods and services	<i>Management and Business Studies</i> explores a wide range of aspects related to the activities and management of business, such as strategic and operational management, organisational psychology, employment relations, marketing, <b>accounting</b> , finance and logistics.

In accordance with the Economic and Social Research Council (U.K) disciplines of social sciences are classified as follows:

- Demography;
- Social Statistics, Methods and Computing;
- Development Studies;
- Human Geography;
- Environmental Planning;
- Economics;
- Management and Business Studies;
- Law;
- Economic and Social History;
- et.al.

Evaluation of the interrelations of the accounting and the economics and the management science/ business leads to the conclusion that the accounting is related to the field of business. That corresponds with the classification of social sciences provided by the Economic and Social Research Council (UK) and the code system of the JEL. Therefore, it would be appropriate to review the Latvian classification of the sciences and to include the accounting as a sub-discipline of the management sciences instead of the economics.

## REFERENCES

1. Smith, M. Research Methods in Accounting / M. Smith. – London : The Cromwell Press Ltd, 2003.
2. Salmi, T. Quantitative Research Process in Accounting and Financial Management, and their Interaction with Related Disciplines / T. Salmi // The Finnish Journal of Business Economics. – 1986. – Vol. 35/1. – P. 71–87.
3. Mietule, I. Review and evaluation of the research methodology in the accounting discipline in Latvia from 2003 till 2013 / I. Mietule, I. Brūna // Proceedings of the Conference Business Analysis, Accounting, Taxes and Auditing. – Tallinn : Tallinn University of Technology, 2014.
4. Latvijas Zinātnes padomes Zinātņu nozaru un apakšnozaru anotācijas. – Mode of access: [http://www.lzp.gov.lv/index.php?option=com\\_content&task=view&id=144&Itemid=51](http://www.lzp.gov.lv/index.php?option=com_content&task=view&id=144&Itemid=51).
5. JEL Classification Codes Guide. – Mode of access: <https://www.aeaweb.org/jel/guide/jel.php>.
6. Economic and Social Research Council. – Mode of access: <http://www.esrc.ac.uk/about-esrc/what-is-social-science/social-science-disciplines.aspx>.

## СОВЕРШЕНСТВОВАНИЕ БУХГАЛТЕРСКОГО УЧЕТА РАСХОДОВ НА РЕАЛИЗАЦИЮ В СИСТЕМЕ ЛОГИСТИЧЕСКОГО УПРАВЛЕНИЯ

*Т.И. Мурачева, магистр экон. наук*

*УО «Полоцкий государственный университет», Беларусь*

Логистические расходы на реализацию часто обособляются от других затрат производителей. Однако логистические операции, как правило, тесно связаны с традиционными внутрипроизводственными функциями. Потому выделить в общих текущих расходах ту их часть, которая непосредственно связана с выполнением логистических операций, сложно. Существующие методы учета не позволяют обеспечить высокую достоверность таких расчетов. Это вызывает необходимость специальных исследований по разработке нормативов, выраженных в доле затрат на осуществление той или иной логистической функции в общей сумме затрат по каждому подразделению предприятия, участвующему в осуществлении логистического процесса.

Как метод расчета затрат калькулирование издержек миссии представляет собой полную противоположность традиционным методам. Практическое применение метода калькулирования издержек миссии требует, чтобы, во-первых, были выявлены центры ответственности по видам деятельности, связанные с конкретной миссией распределения (транспортировка, хранение, создание запасов и др.); во-вторых, чтобы растущие издержки каждого центра ответственности, возникающие в результате осуществления соответствующей миссии, были изолированы друг от друга. [1, с.424].

Следует отметить, что согласно действующим нормативным документам Республики Беларусь «метод миссий» не применяется, однако, на наш взгляд, целесообразно использовать этот метод при учете и распределении затрат на