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DEVELOPMENT OF THE BIOLOGICAL ASSETS ESTIMATION IN BEEKEEPING

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The article deals with development of the biological assets estimation in beekeeping according to the current legislation and IFRS. The proposal on a bees assessment on fair value proceeding from their weight is made.

There is an unresolved problem of the Belarusian and international methodological approaches unification to cost determination of biological resources and techniques of their account at the present stage of rapprochement of the national account with requirements of IFRS still. Growth of social and economic and ecological value of beekeeping and need for its foreign investment causes special relevance in active transition to the international standards of the beekeeping organizations accounting. Thus, it is required to develop new methodological approach to a biological assets assessment, their cost reflection in the account and the reporting which has to meet the international standards requirements for the unified indicators formation.

The question of an assessment is the most difficult and inconsistent question in accounting methodology which was considered throughout history by scientists of the different countries. The assessment serves in accounting, first of all, for cost assets determination and obligations for the purpose of drawing up the external and internal reporting establishing a real property condition of the organization. Therefore, it is offered to understand as the concept "assessment" - "value terms method of the account object for its high-quality and quantitative changes purpose reflection in the account, in internal and external financial statements".

For today methodological approach to main beekeeping categories assessment in Republic of Belarus, such as "bee", "biotransformation of bees", "agricultural production" considerably differs from cost determination techniques in IFRS that demands approaches improvement to an assessment taking into account features of beekeeping production functioning.

Unique signs of agro-industrial complex branches productions and, in particular, beekeeping - typical branch of agricultural production, are application in bees production.

By the results of production economic essence research, bees correspond to the indispensable conditions provided by IFRS for recognition of assets as biological. Therefore for the purpose of approaches unification to indicators formation of the reporting beekeeping farms with the account international practice requirements it is recommended to consider bees as biological assets that will allow to estimate bees according to provisions of IFRS 41 "Agriculture" and to form information adapted for the international standards in the current account and accounting reports.

In spite of the fact that the beehive, a cellular or package, a forage for bees and a uterus are a necessary condition for maintenance of bees activity, they don't give in to biotransformation, and carry out a role only of the operating factors capable to regulate biotransformation of bees with a uterus, and aren't actually biological assets. Therefore to be accounted as biological assets there have to be accepted only natural set of a queen bee, the working bees and drones forming the functioning bee family capable to biotransformation and the making agricultural production and additional biological assets.

According to the current legislation, at initial recognition the bought bees as stocks, are estimated at acquisition cost, and grown up on an apiary as finished goods, - at standard and expected prime cost with bringing in the end of the year to actual cost which pays off by division "costs of the expenses falling on new bees for quantity of bees". At the same time, considering complex nature of production in beekeeping when along with bees on an apiary receive a big variety of agricultural production it is impossible, to determine the exact size of the expenses carried directly on new bees. In the acting accounting practice this issue is resolved by introduction of actual bees cost conditional dependence on honey actual cost that doesn't correspond to real market conditions.

Economics

According to the Law "About Accounting and the Reporting" at acceptance to the account assets are estimated at the initial cost [the law on boom account] which for finished goods is defined "in the sum of the actual expenses connected with production of these stocks" [The instruction on stocks]. Seasonality of receiving finished goods in beekeeping doesn't allow to define the actual production expenses within a year therefore for establishment of beekeeping production cost the legislation provided an assessment at standard and expected (planned) prime cost with finishing it in the end of the year to the actual. At the same time, production assessment method at planned and standard prime cost is imperfect: estimates production which arrived and realized within a year at the registration prices which are formed before calculation of actual cost that assumes drawing up large calculations volume for of production cost adjustment to the actual level and increases labor input of process.

Thus, in the Republic of Belarus the principle of the account at prime cost acts as the predominating concept according to which the size of the actual expenses suffered at production or acquisition is put in a basis of a finished goods assessment and biological assets in beekeeping. According to this principle accounting purpose does not consist in finding of cost which can be changed after commission of economic operation, and in prime cost determination (cost at commission time of economic operation) that contradicts the principle of biotransformation of biological assets. In these conditions a bees assessment operating technique and beekeeping production leads to distortion of their real cost therefore development gets practical value in market the focused methods of a bees assessment and biotransformation results when their cost is defined not by an expensive method, and with the real price of realization.

In the conditions of national accounting standards rapprochement with the international standards requirements it is actual to use in practice the farms of provisions of IFRS 41 "Agriculture". According to the principles of IFRS 41 "Agriculture" "at the time of initial recognition and for the end of each reporting period the biological asset has to be estimated at fair value minus expenses on sale", that is, the acquired and new bees, and also beekeeping production, it is recommended to estimate at fair value.

However the concept "fair value" didn't become still equal among alternative estimates in the domestic accounting theory in spite of the fact that this problem is closely connected with the fundamental purpose of the Belarusian accounting reforming – with transition to International Financial Reporting Standards. Therefore, there is a need for carrying out detailed research of the concept "fair value" taking into account national features and definition of possibility of its biological assets and agricultural production assessment application in beekeeping branch. Often the Belarusian accountants don't apply the principle of fair submission of information for the following main reasons. First, they are afraid of being beyond the competence and breaking the law. Secondly the determination of "fair" cost is not perceived as function by accountants and the appraiser. At last, thirdly, the institute of fair value is rather new to national legal system. However the Belarusian and Russian scientists actively discuss the concept of fair value and possibility of its practical application (V.F. Paliy, N.A. Prokofiev, O.V. Rozhnov, Ya.V. Sokolov, V.Ya. Sokolov, L.Z. Shneydman, L.A. Chaykovskaya's work, etc.) .

According to IFRS 41 "Agriculture" "fair value – the sum for which the asset or in which the obligation, as a result of transaction implementation between well informed, independent parties wishing to make such transaction can be fulfilled and can be exchanged". IFRS 13 "Assessment of fair value" defines fair value as "the price which would be received from asset sale or which would be paid for obligation transfer, in usual operation between participants of the market for an assessment date " .

That is, according to IFRS object fair value is defined when performing the following conditions: existence and functioning of the active market for the estimated asset or the obligation; existence in the market of the parties one of which wishes to realize object, and the second to get it; the parties have to have access to the market, to be informed and independent in the decision to make the transaction. When performing these conditions, IFRS identify category of "fair value" with the concept object "market value".

On the other hand, in case of the active market absence or its insufficient organization for fair value determination of IFRS 13 points to possibility of the different ways using of an assessment created in expensive (the compensated cost calculation) and profitable (the discounted cost calculation) approaches to determination of fair value, that is market value – not the only base for fair value determination therefore the "fair value" category isn't completely equivalent category of "market value".

Thus, "market value" is always "fair value" in the presence of the active market and independent, informed, persons interested to carry out the transaction of the parties, but as base for determination of fair value the current market value does not always act, and also other methods of determination of fair value are possible therefore to define fair value only as a market assessment is incorrect.

For the purpose of economic sense definition disclosure of "fair value" we will address to essence of the term "fair" defining concept. In explanatory dictionaries "fair" means "true, correct, thorough, not fictional" [1, p. 167], "... based on impartial observance of truth" [2, p. 542], "... according to truth, the rule, the law" [3, p. 702], that is fair value has to be the standard recognized as that all users of information about estimates of objects.

Summarizing the aforesaid, the offer to understand the coordinated cost which is recognized by the interested informed and independent parties participating in the transaction as fair value is made.

While determining fair value it is necessary to consider possible limits of the prices "justice" at an assessment of biological assets and agricultural production. Thus it is necessary to proceed from such assumption as equivalent advantage of this way pricing use for the agricultural organization and the possible (potential) buyer of biological assets and agriculture production of this economic entity

Despite numerous research, the problem of effective bees fair value choice technique determination and results of their biotransformation taking into account features of biological assets activity stages remained unresolved despite the growth of the state' interest in beekeeping development. During the reporting period there is a continuous bees movement and biotransformation which as object of accounting, have to be objectively estimated at each stage of a biological asset functioning in economy changing its real cost.

The operating determination technique of bees cost, first, is differentiated depending on a way of receipt of bees in the organization, unlike uniform approach to an assessment on IFRS that results in the increased labor input of registration process; secondly, the biotransformation processes which are shown in high-quality or quantitative changes in a condition of bees don't receive value terms in accounting whereas their real market value changes that lead to a divergence of indicators of accounting reports with the valid cost indexes of biological assets.

In case of the active market existence for establishment of the object current market value, IFRS 41 "Agriculture" suggests to count biological assets fair value and agricultural production on the basis of the asset's price established in such market. In the presence of the active market bees fair value and production of beekeeping is accepted to equal market price of the estimated asset, which Suzdaltseva N. and, Zakharova E.V. suggest to count as average arithmetic all offers on product sales in the chosen market.

At the same time, first, in the active market bees are realized together with beehives, in cellular or the packages therefore market price is established not for 1 kg of bees, and taking into account the factors which directly aren't influencing the cost of biological assets as natural set of bees, a uterus and drones (type of the contents bees for realization, quantity of honeycombs, type and quantity of a forage for bees and a uterus, etc.). In that case, average market price of bees will be the value judgment which does not consider essential properties of assets and does not correspond to the principle of an objectivism for establishment of biological assets fair value and agricultural production.

On the basis of the conducted market research the only factor having direct impact on establishment of market price of natural set of bees, a uterus and drones is the weight of bees. When the weight of bees in the realized bee family is higher, it is considered to be stronger and therefore it is estimated more expensively. On the basis of the conducted research is made the proposal as a basis of establishment of the current market value of bees to assume the cost of 1 kg of bees taking into account a uterus and drones corrected on their breed. To calculate the market value of 1 kg of bees it is rational to take the cost of offers the packages in the market which include the smallest quantity of the foreign factors influencing the cost of biological assets from this cost. It is recommended to subtract the market value of a forage for bees and a uterus on the norm recommended to GOST "Bees".

Thus, according to requirements of IFRS 41 "Agriculture" bees, it is recommended to estimate at fair value that will lead to rapprochement of the national account with the international practice, will lead to an objective assessment of a real property condition of subjects of managing of agrarian and industrial complex.

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FORMATION OF TRANSPORTATION OPTIMIZATION BASED ON THE INTEGRATED LOGISTIC SUPPORT

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The article describes the basic guidelines for integrated logistic support of the transportation process in the formation of the optimization process. The description of the functional cycle of order execution on transport customer service as a basis of integrated logistics is given.