

CALCULATION OF COSTS FOR PAID EDUCATIONAL SERVICES IN THE HIGHER EDUCATIONAL INSTITUTIONS AS A PRECONDITION FOR ECONOMICAL GROUNDED VALUE FORMING.

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Every year higher educational institutions face the problem of forming education services' value. This sum should satisfy at least two criteria: covering costs, spend for providing educational services, and according to the conjuncture of higher education market (in order to provide the minimum quantity of students). Anyway, the costs are always the basis for decisions making concerning educational services pricing, so costs calculating in educational branch is actual enough.

The most researches concerning calculating costs in general and for educational services particularly were not detailed enough, so there is need to make more grounded investigations in the area of calculating methods. Investigation of legislative sources also showed up a problem of leak information concerning the calculating methods for educational services.

Basing on peculiarities of educational institution activities it was recommended to single out such calculating objects as: structural departments, spheres of activities (services) and separated kinds or stages of jobs. As main calculating unit costs for education of one student during a year were chosen. Besides, it was grounded that costs should be calculated separately for one or for group of similar educational directions because of different resources which every direction consumes.

As to the methods of calculating educational costs, it was grounded that the best way is to use ordering approach because each educational direction has its own peculiarities and it is quite easy to make identification for most of direct costs articles.

Costs of each objects should be divided to two groups – direct and indirect costs, and the second one is much more important for calculation in modern activity conditions. To form real value of educational services it is very important to choose appropriate costs drivers for each cost article. Never the less, such approach despite its high level of accuracy, is very laborious and expensive. That is why it was proposed to join articles into some similar groups and appropriate cost drivers were chosen for each of these groups of costs. Each cost drivers provides the information about quantity of definite resources that was consumed with definite activities (group of costs). Besides, the gain of such information will be much higher than expenses needed to provide it.

For successful implementation of approaches recommended in this article the appropriate reorganization of analytic accounting system of costs will be needed. It is also relevant to consider the possibility of dividing costs to variable and fixed parts in order to provide information for marginal analysis.

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