

# ПЛАТФОРМА 3

## ІНФОРМАЦІЙНО-АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ МОДЕЛЕЙ ЕКОНОМІЧНОГО ЗРОСТАННЯ В КОНТЕКСТІ ІМПЛЕМЕНТАЦІЇ СТАНДАРТІВ ОБЛІКУ

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### FEATURES OF THE ACCOUNTING OF THE MOVEMENT OF INVENTORIES AT ENTERPRISES

An important prerequisite for the proper organization of inventory accounting and the disclosure of information about them in the financial statements is their accurate and reliable estimate.

The modern system of accounting and economic information does not satisfy the growing needs of management in the essential data. The relevance of the study is enhanced by the circumstances that are due to the insufficient methodological support regarding the features of inventories' primary accounting.

Scientists of inventories' accounting paid considerable attention in particular to their movements and documentation. Focusing on the subject was reflected in the works by national and foreign scientists. Considerable attention was paid to them by domestic scientists. A significant contribution to the development of methodological issues of inventories' accounting is made by foreign scientists.

In general, the analysis of literary sources makes it clear that experts in the field of economics and accounting attach particular importance to the valuation of assets in general, and of inventories in particular.

The subject of accounting is formed by economic means, sources of their formation and economic processes, in particular supply, production and sale. In this case, inventories are economic assets and belong to the components of accounting. In accounting distinguish a set of special techniques by which the study of a separate component of the subject of accounting, namely, documentation, inventory, valuation, calculation, accounting accounts, double entry, balance sheet, accounting.

The aim of this publication is to study the primary account for the inventories' movement and clarification of contemporary issues concerning accounting practices of car transport companies.

The proper organization of inventories' primary accounting is essential for an enterprise. However, at the investigated enterprises, as a rule, due attention to improvement of inventories' primary accounting is not given. Information on

the inventories' movement is accumulated on the accounts collectively, which makes impossible to quickly obtain it for the needs of management. In some enterprises there is no standard form of primary documentation on inventories' accounting, in particular, there are adapted primary documents, which are not effective because they require a significant amount of work in their preparation and processing.

Receipt of inventories to the company is accompanied by a waybill. An agreement is concluded with each provider, which specifies: the contract object, quality, price, payment procedure, as well as responsibility for violation of the agreement's terms.

Inventories are coming both by own transport and delivery is also provided by a supplier according to the agreed schedule between the parties, which is made on a quarterly basis. The main documents are: power of attorney (f. № M-2A), waybill and invoice.

After the inventories' receipt an accountant uses the consolidated document-register of the receipt of the adapted form, which is filled on the basis of the waybill. It indicates the supplier, date, invoice number, physical weight, standard weight, grade, and price. It is appropriate to have the registers on inventories' receipt for each supplier as it will facilitate quick obtaining of information, if necessary, which is not always performed at the investigated enterprises.

Some transport companies that were under research use the primary documentation, which is a free form and does not always meet the needs.

In most transport companies the adapted forms of documentation are often used that do not meet the requirements of the control over observance of materials' consumption norms, there is no operational guide and economic analysis, quality parameters and the requirements of automated accounting are not always considered. Primary documents are mostly prepared manually. In addition, planning a specific number of documents of adapted forms for inventories' accounting is characterized by high labor intensity and reduces the control and information function of accounting.

Analytical accounting of inventories is carried out in the accounting books of an adapted form. Inventories' receipt is registered by record: the debit of the accounts "inventories" is in correspondence with the credit account "Calculations with suppliers and contractors". Today the transport companies accumulate general information about inventories in the accounts, which is not effective, so it is advisable to go into detail and reflect in the context of individual sub-accounts.

Many scientists have investigated the nature and methodology of inventories' management at the enterprises, analyzing their activities. Practice shows, it is advisable to pay attention to the need for revision and improvement

of existing forms of documentation for inventories' accounting, namely, their movements. Therefore, one should introduce new forms of primary documentation to ensure the timely movement of inventories that will improve the level of accounting and control of their use.

In General, summing up, we can say that the inventories' accounting at the investigated transport companies is not organized quite in accordance with the requirements. The disadvantages of the investigated transport enterprises in accounting practice are: general accumulation of information on the accounts which requires details with the purpose of obtaining necessary data for making managerial decisions regarding the flow of inventories; use for inventories' accounting adapted free forms of primary documents, characterized by a high complexity in their processing; absence of rationing of inventories use.

The elimination of the aforementioned disadvantages will encourage transport companies to properly resolve problematic issues, which have been in accounting practices in the area of inventories' accounting.

Thus, although the recognition and evaluation of inventories has a variety of methods, the enterprise chooses the simplest one that most closely matches the industry and the legal framework.

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## **АУДИТ ІНФОРМАЦІЙНОЇ БЕЗПЕКИ МІЖНАРОДНИХ ДОГОВОРІВ**

Глобалізація економіки та швидкий розвиток інформаційних технологій як в Україні, так і у світі вимагають не тільки організації належної інформаційної безпеки діяльності підприємств, але і аудиту інформаційної безпеки міжнародних договорів.

Інформаційна безпека – це одне з найважливіших завдань, що стоять перед підприємствами, що здійснюють міжнародне співробітництво. Необхідно сформувати таку систему інформаційної безпеки, щоб ради директорів чи інші органи управління підприємством розуміли ризики, спричинені кіберзлочинністю та могли оперативно впливати на їх усунення та запобігання.

Органи управління, без сумніву, відповідають за управління інформаційною безпекою стосовно захисту активів, чи то фідуціарних відносин з третіми сторонами або управління ризиками та дотримання законів та стандартів [1].

Управління сучасним бізнесом вимагає створення розподілених