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## **ORGANIZATION OF THE PRIMARY ACCOUNTING OF THE MANUFACTURING INVENTORIES AND THE FEATURES OF THEIR REFLECTION IN THE ACCOUNTING POLICY OF THE ENTERPRISE**

**Abstract.** The organization of the store manufacturing accounting was studied. The order of accounting policy formation of the enterprises in the organization of the store accounting. The main outstanding issues related to the store accounting are analyzed. Based on the research, it is established that the accounting is directed at management and accounting policy is one of the elements of the accounting system. So it must be considered in conjunction with management because in modern conditions the focus of accounting policy is the impact on the results of management, in other words making management decisions. In the result of the research the elements of accounting policy in the store accounting organization, information that should be specified in the Order on accounting policy of the enterprise are determined. But it should be noted that the above elements are not exhaustive and the company can expand and supplement them, taking into account their information and technological needs.

Based on the analysis of the requisite composition of the primary documents for the accounting of the stocks' movement and the study of the needs of the enterprise management system, the authors have developed and proposed a new document «Fuel usage statement». It has the following details such as the name of the enterprise, brand and the state number of the car, trailer, cargo information, customer information, fuel consumption, speedometer indicators at the beginning and at the end of the day, the units of measurement, positions, full name and the signatures of responsible persons. The proposed list of details is optimal and contains all the required as well as additional details that are elements of convenience. The usage of this document will ensure that information about the fuel consumption at the enterprise is received.

It is necessary to ensure the efficient organization of workflow at all stages of store accounting, to approve the forms of primary documents of the store accounting for the rational organization of the store accounting at the enterprise. Scheduling fuel flow records covers the steps of creating, verifying, processing and storing a document. The created workflow schedule for fuel usage helps to improve the work of the accounting service, to reduce the cases of untimely documents processing, its loss, to reduce the deadlines for reporting, to increase the responsibility of employees at all levels for timely preparation, usage and processing.

**Keywords:** accounting inventories, inventory accounting, accounting policy, the elements of accounting policy, primary document, schedule of the document circulation.

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## **ОРГАНИЗАЦИЯ ПЕРВИННОГО ОБЛІКУ ВИРОБНИЧИХ ЗАПАСІВ ТА ОСОБЛИВОСТІ ЇХ ВІДОБРАЖЕННЯ В ОБЛІКОВІЙ ПОЛІТИЦІ ПІДПРИЄМСТВА**

**Анотація.** Розглянуто питання організації бухгалтерського обліку виробничих запасів, досліджено порядок формування облікової політики підприємств в частині організації обліку запасів. Проаналізовано основні невирішені питання, пов'язані з організацією обліку запасів. На підставі проведених досліджень встановлено, що бухгалтерський облік спрямований на управління, а облікова політика є одним з елементів системи обліку, тому її варто розглядати у взаємозв'язку з управлінням, оскільки в сучасних умовах основне спрямування облікової політики — вплив на результати управління, тобто на ухвалення управлінських рішень. У результаті дослідження встановлено складові елементи облікової політики в частині організації обліку виробничих запасів, інформацію про які потрібно вказати в Наказі про облікову політику підприємства. Але слід зазначити, що наведені елементи не є вичерпними, і підприємство може їх розширювати та доповнювати, урахувавши свої інформаційні та технологічні потреби.

На основі аналізу реквізитного складу первинних документів з обліку руху запасів та вивчення потреб системи управління підприємством розроблено і запропоновано новий документ «Відомість використання палива», який має такі реквізити: назва підприємства; марка і державний номер автомобіля, причепа; відомості про вантаж; інформація про замовника; дані про витрати пального; показники спідометра на початок і на кінець дня; одиниці вимірювання; посади, ПІБ та підписи відповідальних осіб. Запропонований перелік реквізитів є оптимальним і містить усі обов'язкові, а також і додаткові реквізити, які є елементами зручності. Використання цього документа в повному обсязі забезпечить надходження інформації щодо витрат пального на підприємстві.

Для раціональної організації обліку запасів на підприємстві необхідно забезпечити ефективну організацію документообігу на всіх стадіях обліку запасів, затвердити форми первинних документів з обліку запасів. Складання графіка документообігу відомості використання пального охоплює етапи створення, перевірки, обробки та зберігання документа. Розроблений графік документообігу відомості використання пального сприяє поліпшенню роботи бухгалтерської служби, зниженню випадків несвоєчасної обробки документів, їхньої втрати, скороченню термінів складання звітності, підвищенню відповідальності працівників усіх рівнів за своєчасність їх складання, використання та опрацювання.

**Ключові слова:** виробничі запаси, організація обліку запасів, облікова політика, елементи облікової політики, первинний документ, графік документообігу.

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## **ОРГАНИЗАЦИЯ ПЕРВИЧНОГО УЧЕТА ПРОИЗВОДСТВЕННЫХ ЗАПАСОВ И ОСОБЕННОСТИ ИХ ОТРАЖЕНИЯ В УЧЕТНОЙ ПОЛИТИКЕ ПРЕДПРИЯТИЯ**

**Аннотация.** Рассмотрены вопросы организации бухгалтерского учета производственных запасов, исследован порядок формирования учетной политики предприятий в части организации учета запасов. Проанализированы основные нерешенные вопросы, связанные с организацией учета запасов. По результатам проведенного

исследования разработаны документы по учету производственных запасов, использование которых будет способствовать улучшению работы бухгалтерской службы, снижению случаев несвоевременной обработки документов, их потери, сокращению сроков составления отчетности, повышению ответственности работников всех уровней за своевременность их составления, использования и обработки.

**Ключевые слова:** производственные запасы, организация учета запасов, учетная политика, элементы учетной политики, первичный документ, график документооборота.

Формул: 0; рис.: 0; табл.: 3; библи.: 16.

**Introduction.** In order to carry out the economic activity of the enterprise they use industrial inventories that are an important and dominant part of current assets and the sufficient volume and expedient use of these inventories is a prerequisite for ensuring the continuity of the production process at the enterprise. The usage of motor vehicles is an industrial necessity for many enterprises in modern conditions of management. Fuel and lubricants are a specific item in the operation of motor transport that has a significant proportion in the total expenses of the enterprise. Solving the problem of the effective development and growth of production potential of economic entities requires the creation of an effective system of inventory management that can provide the information needs of the availability and movement of enterprise inventory. Particular attention is needed to the organization of inventory accounting and use of fuel, specially its documentary support. Consequently, inventory management occupies the central place in the accounting system of the enterprises. A clear and high quality inventory organization ensures the organizational, economic, technological and informational unity of streaming processes and allows to combine cost savings with a quick response to consumer inquiries.

**Research's analysis and problem statement.** The question of the organization and the methods of inventory accounting, inventory management and the peculiarities of accounting policy formation in the part of accounting inventories are highlighted in the works of well-known native and foreign economists. F.F. Butinets, B.I. Valuev, S.F. Holov, Z.V. Gutsaylyuk, V.I. Efimenko, L.V. Zhilkina, G.G. Kireitsev, M.V. Kuzhelnyj, V.G. Linnuk, M.S. Pushkar, V.S. Rudnitskyj, I.B. Sadovska, V.V. Sopko, N.M. Tkachenko, M.T. Shirba and others paid great attention to them. The questions about organization of enterprises' accounting were investigated by foreign scientists Blake J.A. [1], Ernstberger J. [2], Grinstein Y. [3], Ms. Grow [4], Holthausen R.W. [5], Versano T. [6] etc. However, the issue of organizing the initial accounting of inventories and the features of their reflection in the accounting policy of the company remain relevant and require further research and development.

The study of economic literature about the organization of accounting and inventory management, as well as the formation of accounting policies in the field of inventory accounting showed that some of the theoretical provisions in this direction need to be refined and improved. In particular, there are following main issues:

- definition of elements of the accounting policy in the part of accounting of inventories in order to ensure the provision of complete, timely and reliable information about the company's manufacturing resources;
- study the composition and structure of the primary documents in accounting for the availability and movement of stocks in order to rationally organizing their accounting.

**The purpose of the article** is to study theoretical and practical aspects of inventory accounting and determine the directions for its improvement.

**Research results.** A prerequisite for a rational organization of production is providing the enterprise with an appropriate quantity of production inventory. Manufacturing inventories are an integral part of an enterprise's assets because of their economic content, they are objects of labor, they have a significant impact on the financial results of the entity, since they occupy the largest share in the structure of the enterprises expenses in various sectors of the economy. The feature of production stocks is that they serve a single production cycle and their cost is completely transferred to the cost price of the manufactured product. Therefore, an important factor in the sustainable development of the enterprise is the availability of industrial stocks and their rational usage.

The correct organization of inventory accounting is a prerequisite for a stable business activity in modern economic conditions. One of the important issues of accounting organization at the enterprise is the formation of its accounting policy. In accordance with the Law of Ukraine «Accounting and Financial Reporting in Ukraine» [7] and NP(C)BO1 «General Requirements to Financial Reporting» [8], business entities choose the structure and composition of accounting policies independently that gives them wide opportunities in choosing the options for organizing the accounting process.

In general, accounting policy is a set of methods, ways, principles, methodologies and accounting procedures, targeted at generalizing accounting and the implementation of strategic and current goals and objectives. However, it is necessary to pay attention to the fact that the modern accounting policy went out beyond the system of accounting only, it should be considered in connection with management. Consequently, accounting policy is a mechanism for managing the accounting, that is carried out on the basis of the choice and development by the entity of the methods (options), rules and procedures regarding to the organization and methods of accounting, compilation and reporting based on generally accepted principles and on the specifics of the enterprise's activities for obtaining complete, objective, reliable and unbiased information in order to make informed management decisions [9, p. 30]. It should be noted that this definition is absolutely objective because in modern conditions the main direction of accounting policy is the impact on the results of management, that means the adoption of managerial decisions.

Documentation of the accounting policy of enterprises is realized through the «Order about accounting policy», that is an internal rule that regulates the organization of the accounting process of the enterprise. In the accounting policy of the enterprises should be reflected only positions of the organization of inventory accounting, for which there is an alternative or those for which it is necessary to develop a method of accounting independently. *Table 1* presents accounting policy elements in the part of the organization of inventory accounting and their alternatives.

Table 1

The elements of the accounting policy in the part of the organization of inventory accounting

The elements of the accounting policy object	Alternative variants of the inventory accounting
The forms of the primary accounting documents	It is installed independently by the enterprise based on industry specifics and management needs. It is using to reflect the facts of economic activity, for which there are the standard forms of the documents; not standard forms of documents and also the forms of documents for internal accounting reporting
The working plan of accounts	It is developed in accordance with the Accounts Plan of assets, capital, liabilities and business operations of enterprises and organizations [9]. It contains synthetic and analytical accounts for the formation of the accounting system in order to display timely and complete information in accounting and reporting.
The units of the inventory accounting	It is selected by the enterprise independently in accordance with the requirements of the Regulation (Standard) of accounting 9 «Inventories» [10] by the name or a homogeneous group (type) of inventories
The method of accounting of the transport-storing expenses	It is selected by the enterprise independently in accordance with the requirements of the Regulation (Standard) of accounting 9 «Inventories» [10]: by direct assignment of transport-storing expenses to the initial value of the unit of the inventory; by the average percentage (provided summarizing the amount of the transport-storing expenses for separate subaccount and their subsequent distribution)
The method for assessing stock disposal	It is selected by the enterprise independently in accordance with the requirements of the Regulation (Standard) of accounting 9 «Inventories» [10]: -the identified cost of the corresponding unit of inventory; -the average weighted cost; -the cost of the first time in stock inflows (FIFO); -regulatory expenses; -selling prices
The rules of the document circulation and processing of accounting information	It is installed by the enterprise independently based on industry specifics and management needs. The structure of the document circulation should ensure the timely income of the necessary information for accounting and control over the movement of inventories

The organization of the analytical inventory accounting	It is installed by the enterprise independently based on industry specifics and management needs. Analytical accounting accounts are used to control the storage and movement of inventories. On the analytical accounts inventories are recorded according to their types, places of storage, materially responsible persons, suppliers.
The organization of the warehouse inventory accounting	It is installed by the enterprise independently based on industry specifics and management needs. Warehouse accounting is organized according to the types of inventories, by the storage locations, by quantity and by batches of production inventory
The internal control system	It is installed by the enterprise independently based on industry specifics and management needs. The control over the organization of data of operational and current accounting should be carried out by the department of account. The supply service must provide the control over the implementation of the contracts, the timely income and posting of inventories

Source: based on [11; 12].

Consequently, the definition of its elements in the accounting of inventories is of great importance at the stage of formation of the accounting policy of the enterprises. Therefore, the development of the «Order about accounting policy» of the entity is an important element of accounting that will ensure the provision of complete, timely and reliable information about the company's production inventories.

For creation an effective system of inventory accounting, it is necessary to ensure timely and qualitative information obtaining during its creation. The source of such information is the original document that is a written certificate of economic transaction, which gives legal force to the accounting records [13, p. 69]. Documentation is a complex and multifaceted process that is extremely important for accounting, analysis and control [14, p. 68]. Consequently, the completeness and quality of displaying information about inventories in accounting registers and financial reporting depends on the correct and rational organization of the documentation circulation of inventories.

Different economic processes of the movement of inventories, namely their income, storage, usage and transfer, characterize modern enterprise. Each of the listed processes should be documented and therefore, it should find its reflection in the primary accounting documents.

That's why the very choice of forms of primary documents in the inventory movement is an important element of the accounting organization. This is a guarantee of correct and complete information provision of the management system of the enterprise when making managerial decisions. Any business transaction that is reflected in the accounting and that is not confirmed by the original document is illegal. The document is the beginning and the basis of its management in accounting [15, p. 184].

In accordance with the Law of Ukraine «About the Accounting and Financial Reporting in Ukraine» [7], the basis for the accounting of business operations is primary documents. For the control and ordering of data processing on the basis of primary documents, consolidated accounting documents may be drawn up.

Primary documents are drawn up on forms of standard and specialized forms approved by the relevant state authority. The documentation of business operations can be done using self-prepared forms that must contain the requisite details or details of the standard or specialized forms [16].

In the process of documenting the movement of inventories, enterprises may use in their own discretion:

- unic forms of primary accounting records for inventory accounting;
- self-developed forms of documents that have mandatory requisites defined by law.

In order to improve the process of documentation of fuel flow operations, it is necessary to create the optimal amount of accounting and information support for fuel consumption, taking into account the objective needs of individual management levels. Thus, in order to confirm fuel expenses of the enterprise, it is expedient to use the documents that satisfy the information needs of inventory management of the enterprise and comply with legal requirements about the reliable documents.

Primary and consolidated accounting documents may be drawn up in paper or electronic form and must have the following requisites [7]:

- 1) the name of the document (form);
- 2) date of creation;
- 3) the name of the enterprise on whose behalf the document is drawn up;
- 4) the content and the volume of the business transaction, the unit of measurement of the economic transaction;
- 5) the positions of the persons responsible for conducting the economic transaction and the correctness of its execution;
- 6) personal signature or other data that allows to identify the person who participated in the conduction of the economic transaction.

We have developed and proposed a new document «Fuel Use Report» based on the analysis of the requisite composition of the primary documents of inventory accounting and the study of needs of the enterprise management system. This document has the following requisites (*Table 2*): name of the company; car or trailer model and its vehicle license number; information about the cargo; information about the customer; data about fuel expenses; the indicators of the speedometer at the beginning and at the end of the day; the units of measurement; positions, name and the signatures of the responsible persons.

Table 2

Structure Information about fuel usage

The requisites	Content
The name of the document	The document about fuel usage
The date of creation	Date of economic transaction
The name of the enterprise on whose behalf the document is drawn up	The name of the enterprise where the document is drawn up
Car model	Car model and its vehicle license number or trailer
The content and the volume of the business transaction, the unit of measurement of the economic transaction	<ul style="list-style-type: none"> <li>- name and weight of the cargo (tone),</li> <li>- information about the customer: name, destination, distance (km),</li> <li>- speedometer data (km),</li> <li>- information about used fuel: name, unit of measurement, actual and normative amount of used fuel, deviation</li> </ul>
The positions of the persons responsible for conducting the economic transaction and the correctness of its execution, personal signature or other data that allows to identify the person who participated in the conduction of the economic transaction	Enterprises' responsible persons: <ul style="list-style-type: none"> <li>- the driver of the vehicle is responsible for the reliability of the display of the content of the economic operation,</li> <li>- accountant is responsible for checking the correctness of the economic transaction, its reflection in the movement of accounting inventories</li> </ul>

Source: created by the authors.

This document is filled out on a daily basis in the context of materially responsible persons and vehicles.

The proposed list of the requisites is optimal and contains all obligatory, as well as additional requisites that are the elements of convenience. The full usage of this document will ensure the receipt of information about fuel expenses of the enterprise.

The proposed document can be used as a cumulative for a week or a month, for example. It will be a little modified and will have an additional requisition «date of creation». The use of the proposed original document will provide operational reporting of information to the management staff.

For optimal organization of the fuel write-off procedure by the enterprise, it is recommended to develop an order of the enterprise about the streamline use of the company's car that will approve the form of the document to be used as the primary document for the write-off of fuel.

The orderliness of the document circulation will significantly increase the efficiency of the management of the enterprise. The speed and precision of obtaining the information necessary for the management decision depends on the clarity and efficiency of the movement, the processing of the documents and their transfer to execution. For that reason, it is necessary to develop a chart of

the document circulation at the enterprise, as well as the schedules of the document circulation for business documentation.

Drawing up of the schedule of the document circulation of information about the usage of fuel (*Table 3*) consists of the stages of creation, verification, processing and storage of the document. It helps to find out the issues through which the executors the document passes, in which sequence the document moves, which technological operations with the document are carried out by each particular executor.

Table 3  
Schedule of the document circulation of information about the usage of fuel\*

creation			verification			processing			storage			
The number of copies	Responsible person		deadline	Responsible person		deadline	executor	deadline	further movement of the document	executor	deadline	place and term of storage
	issuance	execution		task	verification							
1	accountant	driver	upon arrival	driver	accountant	daily	accountant	until 10.00 the next day after receiving	Calculation of the correctness of passed km, fuel consumption, preparation of JO №5	accountant	until the last day of the current month	archive, 3 years

Source: created by the authors.

The schedule of the document circulation of information about the usage of fuel improves the work of the accounting service, reduces the cases of late processing of documents, their loss, reduction of reporting time and increase the responsibility of employees of all levels for the timeliness of their drawing up, usage and processing. To do this each executor should be provided by a copy of the schedule of document circulation that specifies the time of the submission of the original document and the units of the enterprise to which it should be delivered.

**Conclusions.** Based on the conducted researches it has been established that accounting is directed at the management and accounting policy is one of the elements of the accounting system. It should be considered in connection with the management because in modern conditions the main direction of accounting policy is the influence on the results of management, that is, on making managerial decisions. The accounting policy of inventories is essential for the efficient accounting organization. So far as expediency, validity and detailing of the inventory accounting process needs for the determination of the results of the enterprise and the adoption of effective managerial decisions. In the result of the research, the constituent elements of the accounting policy in the part of the inventory accounting organization were determined; the necessary information that should be specified in the «Order about accounting policy of the enterprise» was identified. However, it should be noted that the above elements are not exhaustive and the enterprise can expand and supplement them, taking into account their information and technological needs. For a rational organization of inventory, accounting at the enterprise it is necessary to ensure the efficient organization of the document circulation at all stages of inventory accounting and to approve the forms of primary documents of the inventory accounting. Further researches should be aimed at optimizing primary inventory accounting.

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