

ORGANIZATION OF ACCOUNTING OF THE COSTS OF THE MAIN (OPERATING) ACTIVITIES OF THE COMMERCIAL ENTERPRISE

ОРГАНІЗАЦІЯ ОБЛІКУ ВИТРАТ ОСНОВНОЇ (ОПЕРАЦІЙНОЇ) ДІЯЛЬНОСТІ ТОРГІВЕЛЬНОГО ПІДПРИЄМСТВА

The article examines the organization of cost accounting of the main (operational) activity of a trading enterprise, i.e. it ensures the continuous movement of assets in the form of goods from production enterprises of various forms of ownership to direct consumers. It has been proven that in order to ensure trade activities, enterprises carry out transactions of purchase and sale of goods, which are the most important and significant part of the enterprise's assets. They occupy a special place in the composition of property and dominant positions in the cost structure of trade enterprises. The main task of a trading company is to provide the most complete and optimal assortment of goods for trade transactions with both wholesale and retail customers. The rate of growth of the volume of sales of products, improvement of their quality directly affects the volume of expenses and profit of a trading enterprise. The accounting activity of "Solodka Mriya-Vinnytsia" LLC was analyzed. The accounting system at "Solodka Mriya-Vinnytsia" LLC was considered, which ensures the maximum efficiency of all accounting procedures, implementing the main functions – informational, analytical and control. The organization of accounting provides a certain structure and procedure for its implementation at the enterprise for the most complete display of accounting information to meet the needs of users. In a broad sense, the accounting organization of "Solodka Mriya-Vinnytsia" LLC is understood as ensuring the work of the accounting service as a whole, and in a narrow sense - ensuring the solution of a specific accounting task. It has been established that all trade enterprises operate according to the principle of commercial settlement, as well as "Solodka Mriya-Vinnytsia" LLC, which includes the following main aspects: full legal and economic independence; self-financing; self-calculation; legal and financial responsibility for the results of their activities. With the help of commercial calculation, "Solodka Mriya-Vinnytsia" LLC ensures self-sufficiency of its own economic activity, fulfills its financial obligations to other enterprises and the budget, ensures its own development, expanding and renewing the material and technical base, stocks of goods and material values.

Key words: cost accounting, operational activity, income, expenses, LLC "Solodka Mriya-Vinnytsia".

У статті розглянуто організацію обліку витрат основної (операційної) діяльності торгівельного підприємства, що забезпечує безперервний процес руху активів у формі товарів від виробничих підприємств різних форм власності до безпосередніх споживачів. Доведено, що для забезпечення торговельної діяльності підприємства здійснюють операції купівлі-продажу товарів, які є найбільш важливою і значною частиною активів підприємства. Вони займають особливе місце у складі майна та домінуючі позиції у структурі витрат торговельних підприємств. Основним завданням торговельного підприємства є найбільш повне і оптимальне забезпечення товарного асортименту для здійснення торговельних операцій як з оптовими, так і з роздрібними покупцями. Темпи росту обсягу реалізації продукції, покращення її якості безпосередньо впливають на обсяг витрат і прибуток торговельного підприємства. Проаналізовано облікову діяльність ТОВ «Солодка мрія – Вінниця». Розглянута системи обліку на ТОВ «Солодка мрія – Вінниця», яка забезпечує максимальну ефективність усіх облікових процедур, реалізуючи основні функції – інформаційну, аналітичну та контрольну. Організація обліку передбачає певну структуру та порядок його здійснення на підприємстві для найбільш повного відображення бухгалтерської інформації для забезпечення потреб користувачів. У широкому розумінні під організацією обліку ТОВ «Солодка мрія – Вінниця» розуміють забезпечення роботи бухгалтерської служби в цілому, а у вузькому – забезпечення вирішення конкретного облікового завдання. Констатовано, що всі торговельні підприємства діють по принципу комерційного розрахунку, так само діє ТОВ «Солодка мрія – Вінниця», який включає такі основні аспекти: повна юридична та господарська самостійність; самофінансування; саморозрахунок; юридичната фінансова відповідальність за результати своєї діяльності. За допомогою комерційного розрахунку ТОВ «Солодка мрія – Вінниця» забезпечує самооплатність власної господарської діяльності, виконує свої фінансові зобов'язання перед іншими підприємствами та бюджетом, забезпечує власний розвиток, розширюючи та поновлюючи матеріально-технічну базу, запаси товарно-матеріальних цінностей.

Ключові слова: облік витрат, операційна діяльність, доходи, витрати, торговельне підприємство, ТОВ «Солодка мрія – Вінниця».

UDC 657.47:339.17

DOI: <https://doi.org/10.32782/infrastruct80-12>

Polishchuk Olena

Doctor of Economic Sciences,
Associate Professor at the Department
of Accounting, Analysis and Audit,
Vasyl' Stus Donetsk National University
Havrylets Oleksandra
Master Student,
Vasyl' Stus Donetsk National University

Поліщук О.Т.

Донецький національний університет
імені Василя Стуса

Гаврилець О.В.

Донецький національний університет
імені Василя Стуса

General problem statement. The commercial activity of enterprises provides a continuous process of movement of assets in the form of goods from production enterprises of various forms of ownership to direct consumers. In order to ensure trade activities, enterprises carry out transactions of purchase and sale of goods, which are the most important and significant part of the enterprise's assets. They occupy a special place in the composition of property and dominant positions in the cost structure of trading enterprises.

The main task of a trading company is to provide the most complete and optimal assortment of goods for trade transactions with both wholesale and retail customers. The rate of growth of the volume of product sales, improvement of its quality directly affects the volume of expenses and profit of a trading enterprise. Since the goal of any activity, including trading, is to obtain profit, which is the financial basis for the further development of the enterprise and an indicator of the effectiveness of this type of activity, it

becomes necessary to fully and reliably determine it, that is, reliably determine the income and expenses incurred by the enterprise to receive it.

The variety of forms of ownership in the period of the market economy and the expansion of the rights of trading enterprises require alternative, and sometimes diverse approaches when solving specific issues of the methodology and technique of keeping records of trading activities.

Analysis the last one's research and publications. The issue of the organization of cost accounting of the main (operational) activity of a commercial enterprise has been covered in the scientific works of Ukrainian scientists and practitioners, such as: O. Podolyanchuk, V. Zhuk, N. Semenyshina, N. Pravdyuk, N. Zdyrko other scientists and practitioners. Despite the wide scope of research in this area, the issue of regulating the organization of cost accounting of the main (operational) activity of a trading company remains relevant, especially in the conditions of military operations in Ukraine.

Formulation of the article's purposes. The purpose of the study there is an organization of cost accounting of the main (operational) activity of a commercial enterprise

Presentation of the main material research. "Solodka Mriya-Vinnytsia" is a Ukrainian brand that more than 20 years is engaged in production craft natural products own food author's recipes, and is one of the most powerful enterprises food industry Vinnytsia region The philosophy of the brand is fundamental refusal from artificial dyes, preservatives and flavor enhancers; compliance tall standards production; preservation culinary traditions Podilsky Krai; embodiment social initiatives for development region.

The construction of the accounting system at "Solodka Mriya-Vinnytsia" LLC ensures the maximum efficiency of all accounting procedures, implementing the main functions – informational, analytical and control. The organization of accounting provides a certain structure and procedure for its implementation at the enterprise for the most complete display of accounting information to meet the needs of users. In a

broad sense under the organization accounting Sweet Dream LLC – Vinnytsia understand software work accounting services in general, and in a narrow one – ensuring the solution of a specific accounting task.

The need for a rational organization of expense accounting of "Solodka Mriya-Vinnytsia" LLC is due to their importance in the economic activity of the enterprise, without which any kind of management is impossible. Without expenses, there is no income, and therefore no financial results (profits or losses).

Methodological principles of formation, assessment and recognition in accounting information about costs defined in National position (standards) of accounting 16 "Expenses" [1].

Activity LLC "Solodka Mriya-Vinnytsia" is divided on ordinary and extraordinary Normal activity of "Solodka Mriya-Vinnytsia" LLC is considered to be any main activity of the enterprise, as well as operations that provide it or arise as a result of its implementation [2].

Operating expenses are grouped according to various characteristics, which are highlighted quite a lot in the economic literature. One of the criteria for the classification of such expenses is the division by economic elements. A cost element is understood as a set of economically homogeneous costs. To divide costs by element, the following components are singled out: "material costs; labor costs; deductions for social events; amortization; other operating costs" [1]. The above division is provided for in NP(S) BO 16 "Expenses" [1] and in NP(S)BO 1 "General requirements for financial reporting" [2].

The purpose of the expense accounting organization of "Solodka Mriya – Vinnytsia" LLC is to provide users with the necessary and timely information about the company's expenses within the established time frame. Scientists put forward many different classification features in their works. The versatility of the signs by which expenses are systematized, driven by needs what appear before by users. Ago classification expenses needed by the manager to obtain a true and expediently substantiated decision.

In fig. 1 proposed accounting classification of operating expenses of "Solodka Mriya-Vinnytsia" LLC.

Expenses "Solodka Mriya-Vinnytsia" LLC

Operating expenses of "Solodka Mriya-Vinnytsia" LLC	
Costs from main operating room activity	Expenses from another operating room activity
Cost implementation products	Cost of inventory sold, operating lease costs, operating exchange rate differences, research and development costs, penalties, fines, impairment losses
Administrative costs	
Sales expenses	
Other operating expenses	

Fig. 1. Accounting classification operational expenses "Solodka Mriya-Vinnytsia" LLC

Source: created by the authors based on their own research

Creating a system for managing operating costs is one of the most important ways to ensure the company's financial stability and economic development in the market, and to achieve its strategic, tactical and operational goals. The current state of the development of market relations, the globalization of the economy and increased competition determines the importance of creating an effective system of information support for managing the costs of operational activities of enterprises in order to maximize the value of the products created (services provided) at the enterprise and the formation of its competitive advantages in the market. For the rational organization of accounting of operating expenses of the enterprise, we will determine the sequence of the accounting process (Fig. 2).

There are two features of the organization of accounting of operating expenses. The first relates to the organization of the accounting service, the second to the organization of displaying expenses in the system of accounting accounts.

Costs operating room activity group by such elements: material costs; costs on payment labor; deduction on social activities; amortization.

The following accounts are designated for recording operating expenses:

- 90 Cost of implementation
- 91 General production costs
- 92 Administrative expenses
- 93 Sales costs
- 94 Other costs of operating activities

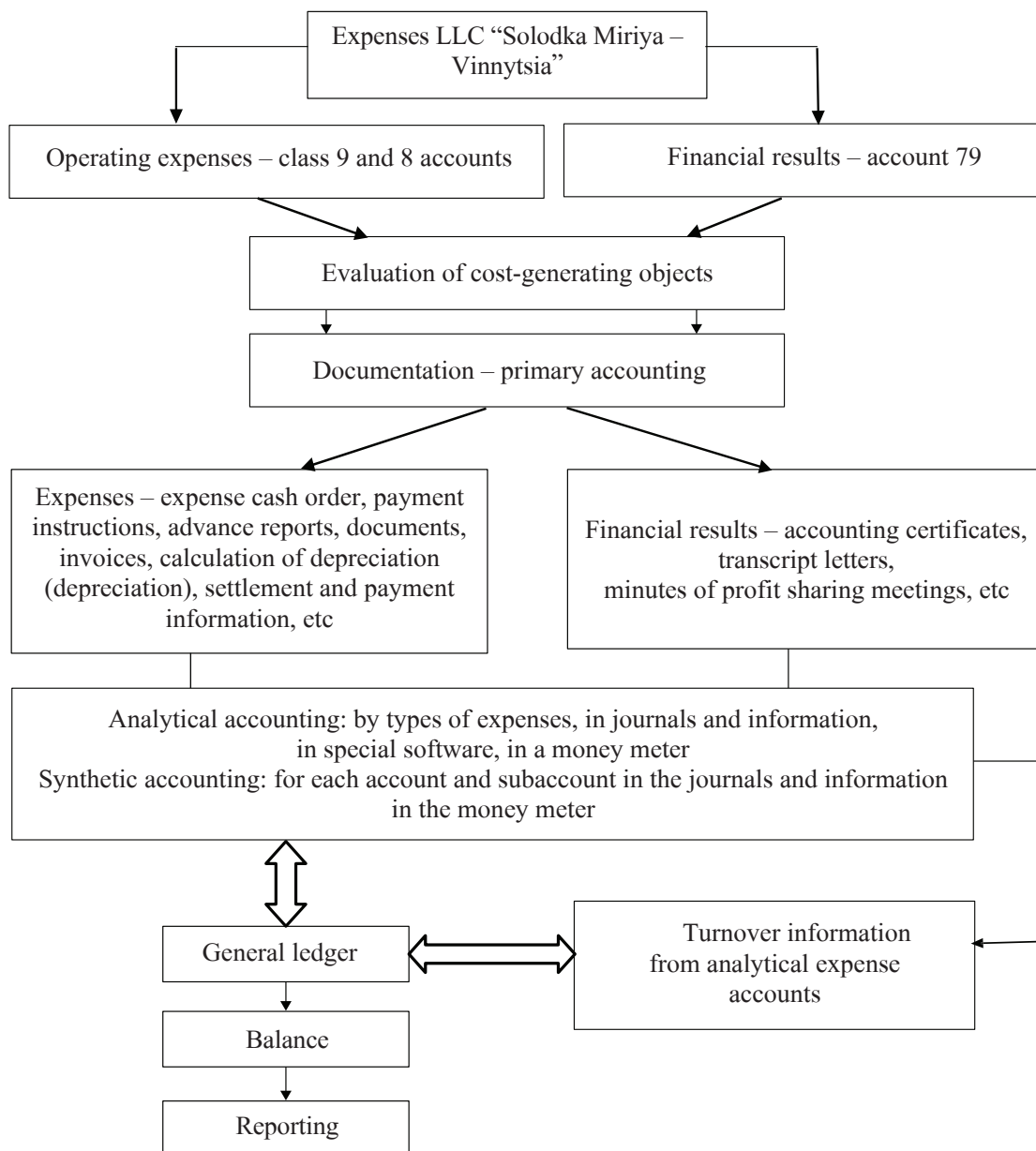


Fig. 2. Model organizations accounting operational expenses LLC "Solodka Mriya-Vinnytsia"

Source: created by the authors based on their own research

Generalized data on operating costs are reflected in the relevant journals (according to the journal-order form in journal No. 5). It has three sections: I – from the credit of accounts 90, 92, 93, 94, 95, 96, 97, 98, 99 to the debit of account 79 Financial results;

Section II – Expenses from income tax, expenses of financial and investment activities, other expenses, which reflect expenses from the debit of accounts of class 9 Activity expenses from the credit of accounts according to journals 1, 2, 3, 4, 6;

Section III – Operating expenses – from the credit of accounts 20, 22, 23, 24, 25, 26, 28 to the debit of 23, 91, 92, 93, 94, 99.

Summary data from journal № 5 are transferred to the General Ledger, on the basis of which forms of financial reporting of the enterprise are compiled.

Formation of the accounting policy is one of the important issues of the organization and methodology of accounting at the enterprise. The Order on the accounting policy should provide for questions of a methodological nature regarding the accounting of the operating expenses of the enterprise. The main elements that must be disclosed in the accounting policy for the object of accounting for operating costs are as follows: primary documents for accounting for costs and schedules of their document flow; choosing a class of accounts for cost accounting; a list of sub-accounts and analytical accounts required for display in cost accounting; composition of costs of future periods and the order of their write-off; the procedure for assigning costs to financial results (monthly, quarterly); the composition of expenses that form the cost of sales of products; the list and composition of variable and permanent general production costs; the method of distribution of general production costs (determination of the basis of distribution); distribution of costs by production units and cost centers; a list of cost accounting objects, calculation objects and calculation units;

cost accounting system; variant of summary cost accounting; methods of developing cost budgets and analyzing deviations of actual indicators from budget ones; cost analysis methods [3].

Analytical accounting goods “Solodka Mriya-Vinnytsia” LLC is carried out in cut materially – responsible persons, individual sections, large groups goods (Table 1).

From the point of view of costs, approaches to the formation of accounting policy should take into account the technological specifics of the industry (enterprise) as much as possible. Also, the accounting policy is the information basis for building a price policy and budgeting procedures, which is a very important point for a manufacturing enterprise. Timely, reliable and complete accounting of all components of the production cost makes it possible to make reasonable management decisions, effectively manage costs and ensure savings of material, labor, energy and financial resources of the business entity.

Conclusions. All trade enterprises operate according to the principle of commercial settlement, as does “Solodka Mriya-Vinnytsia” LLC, which includes the following main aspects: full legal and economic independence; self-financing; self-calculation; legal and financial responsibility for the results of their activities.

With the help of a commercial settlement, “Solodka Mriya-Vinnytsia” LLC ensures self-sufficiency of its own economic activity, fulfills its financial obligations to other enterprises and the budget, ensures its own development, expanding and renewing the material and technical base, stocks of goods and material values.

When recognizing income from the sale of goods, according to item №15 “Income”, the following conditions must be taken into account: transfer to the buyer of risks and benefits associated with ownership of the goods; loss by the enterprise of further control

Table 1

The main one correspondence accounts:

Name operations	Debit	Credit
AND. 1. Arrived goods from supplier	282	631
2. VAT	641	631
3. Trade is calculated markup	282	285.1
	282	285.2
II. 1. Receipts from implementation goods surrendered to cash registers	301	702
2. VAT	702	641
3. Written off purchase cost of goods	902	282
4. The trade has been written off markup	903	285
III. 1. write-off on financial results:		
• income from implementation	702	791
• cost price implementation	791	902

Source: created by the authors based on their own research

and management of sold goods; there is confidence that the operation will result in an increase in the economic benefits of the enterprise; the possibility of determining the costs associated with this operation.

For retail trade enterprises, in accounting, income is determined when the goods are handed over to the buyer, regardless of the form of payment in cash or by non-cash payments.

Account 70 Revenue from sale, sub-accounts: 702 Income from sale of goods is designated to summarize information about income from the sale of goods, about the amount of discounts given to buyers, and about other accruals from income; 704 Deduction from income.

Subaccount 704 Deductions from income shows the amount of discounts given to buyers, the value of goods returned by buyers and other deductions from income. By credit, turnover is debited to account 79 Financial results.

To organize an effective cost management system of a business entity, it is necessary to take into account the peculiarities of the organization of the accounting system at the enterprise. Determining costs as the main object of management activity requires the construction of an adequate system of accounting and analytical support, which would allow generating relevant information about operating costs for all phases of the management cycle.

REFERENCES:

1. Aleskerova Y., Fedoryshyna L. (2024). Financial management activities of enterprises in the modern economic conditions. *Baltic Journal of Economic Studies*, vol. 10, no. 3, pp. 19–30. DOI: <https://doi.org/10.30525/2256-0742/2023-9-4-19-30>.

2. Ishchenko Y., Podolianchuk O. (2021). Accounting of real costs for the production of organic food: world experience and practice of Ukraine. *Independent Journal of Management & Production*, vol. 12 (6), pp. 610–631.

3. Plakhtii T., Fedoryshyna L., Tomchuk O. (2019). Socio-economic component preferential taxation of individual income. *Baltic Journal of Economic Studies*, vol. 5, no. 2, pp. 171–175. DOI: <https://doi.org/10.30525/2256-0742/2018-4-2-1-7> URL: <http://www.baltijapublishing.lv/index.php/issue/article/view/650/pdf>

4. Pravdiuk M., Kolomiets H., Magopets O., Mushenok V., & Lutsenko, I. (2023). Tax Policy in EU Member States and Their Experience as a Guide for Ukraine. *Revista Electrónica De Investigación En Ciencias Económicas*, no. 11 (21), pp. 186–210. DOI: <https://doi.org/10.5377/reice.v11i21.16551>.

5. Pravdiuk N., Pokynchereda V., Pravdiuk M. (2019). The human capital of an enterprise: theory and assessment methodology. *Baltic Journal of Economic Studies*, vol. 5, no. 2, pp. 176–183. DOI: <https://doi.org/10.30525/2256-0742/2019-5-2-176-183>

6. Pravdiuk M. (2023) Taxation of income in conditions of martial law. In: Accounting for business management under the conditions of marital state and the recovery of the national economy of Ukraine: collective monograph. Košice: Vysoká škola bezpečnostného manažérstva v Košiciach, pp. 154–199. DOI: <https://doi.org/10.5281/zenodo.7674921>

7. Podolianchuk O. (2022) Accounting and taxation of the activity results of enterprises. Theoretical and practical aspects of the development of modern scientific research: Scientific monograph. Part 1. Riga, Latvia: Baltija Publishing, pp. 222–243. DOI: <https://doi.org/10.30525/978-9934-26-195-4-8>

8. Zhuk V., Bezdushna, Yu. (2019). Mission of the institute of accounting in capitalizing the national wealth and promoting sustainable development of Ukraine. *Ekonomika APK*, vol. 26(4). DOI: <https://doi.org/10.32317/2221-1055.201904006>