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PROPOSALS TO IMPROVE THE ORGANIZATION OF ACCOUNTING OF INVENTORY AT THE PREMISES

The question of accounting for inventory and reporting to the enterprise. The recommendations for the organization management system for storing inventory in warehouses.

Keywords: organization of accounting, inventory, warehouse, analytical accounting, reporting forms, management system.

Statement of the problem. Effective management of inventory is important, especially in plants where large flows of concentrated wealth. The transition to a market economy requires the development and innovation on the organization of accounting of inventory in warehouses enterprises. This necessitates the implementation of proposals to improve the organization of accounting of inventory in warehouses of enterprises in order to achieve the most effective results.

Analysis of previous research and publications. The issue of accounting, recently attracted increasing attention in the works of local scientists – such as F. Butynets, B. Sopko, M. Pushkar, N. Tkachenko, V. Rudnitskogo, M. Bilyk, R. Chomiak, J. Karabaza and others, as well as foreign – A. Bakaeva, L. Ronshteyna, V. Kerimov, V. Chernov, N. Chebanov, V. Sotnikova and others.

However, until now a number of fundamental issues, including the organization of accounting of inventory in warehouses remain controversial and require improvement in the field based on the production and activities of the enterprise.

Problem. The objectives to achieve this goal is to identify areas of inventory management of enterprises.

The main material of the study. For proper accounting of stock in the company before you need to answer a number of questions: where, when, how much and for what amount received stocks as executable programs supply, to whom, when and how much inventory is released, as the program is executed industrial consumption; that the balance of certain types of stocks and how to adhere to established limits and so on.

Necessary preconditions for the proper organization of accounting for inventories is [1, p. 127]:

- The rational organization of storage facilities;

- Working range of stocks;

- Availability of guidelines and inventory records;

- Correct grouping (classification) stocks;

- Development expenditure norms inventory.

To arrange an uninterrupted supply, placement, storage and issuing of inventories to production plays an important role properly organized warehousing, because the enterprise is not always possible to achieve full harmonization of rates of supply of material resources in production and marketing of finished products. Features warehousing – is the accumulation of material resources in the volume and range, sufficient for the continuity of the production process, proper storage and accounting of materials orderly and uninterrupted supply to shops and lots of inventory, preparation of materials for direct consumption, the implementation of

complex transactions associated with performance monitoring, sorting inventory. There are several methods of accounting of inventory in warehouses enterprises which are shown in Table 1.

Analytical accounting inventory is in storage through card stock control to be placed in the files of the technical groups of inventory in accordance with the nomenclature, the price tag [2, p. 7]. Analytical Accounts are grouped into groups of materials storage site, materially responsible persons on synthetic accounts and subaccounts accounting [3, p. 545]. Data for the analytical accounts summarized in trial balances. Use analytical accounting bills to control the storage and movement of inventory, their evaluation, comparison with data inventory control, as well as summarizing inventory [4, p. 5].

Accounting is greatly simplified when used in inventory control computers. In this case, all income and expense receipts are processed daily, or as they become available from stock. To provide information for management at work is important to develop methods of accounting presence and movement of inventory that would meet the needs of the company and the position (standard) 9 "reserves". Previously existing methods of inventory accounting that were produced by science and practice in recent years somewhat outdated and mainly focused on the system of manual labour in the so-called solid (planned) state-regulated prices [5, p. 67]. This requires improvement and new approaches to the organization and methods of the analytical account of the presence and movement of inventory, which is one of the most important and most challenging areas of accounting.

The importance and complexity of quantitative analytical accounting of inventory, significant indicators of quality necessitated the search for more efficient methods of keeping inventory in order to eliminate duplication of the same transactions.

A variety of operational and accounting are called operational group- analytic method of accounting for inventory, where their records are maintained in terms of species groups and subgroups. It is recommended that in order to account for groups of materials appropriate to the group consisted of no more than 100 of their names because it facilitates and accelerates the process of identifying possible errors [6, p. 277].

To improve the efficiency of operational accounting method of accounting for inventory should detail make them into several subgroups with the expectation that in the subgroup of items of inventory does not exceed one hundred names that will control the amount of inventory to account for their movements and verification. This can be achieved by compiling

Table 1

Methods of accounting of inventory in warehouses Company

Option accounting	Track version
Profiled	For each type of inventory based on primary documents called Card analytical accounting, which are accounted for in physical and monetary terms. Current analytical records made at the end of the reporting period. With data cards stock control compared balances and turns on them.
Batch	Source documents are grouped by nomenclature number, and at the end of the reporting period end data for each of the numbers entered in circulating information. Current data consist in physical and monetary terms for each stock and for each account
Balances (operational and accounting)	Balances accounting method based on the use of registers analytical accounting inventory control cards. Every day (every week, every 10 days) accounting officer the correctness of records of receipt and expenditure of material in stock and confirmed the balance on the card stock control and signed by an accountant, and every first of the month balance for each type nomenclature information is transferred to the account balances of inventory in stock (no turnovers cost allocation revenue reserves). Based on these data the results are displayed on the composition.

Source: Developed by the author according [1, p. 131]

monthly consignment, fixed limit fence – card bill for distribution of materials and information on the direction of the incoming and outgoing inventory for each subgroup of inventory, which increases the efficiency of detection of possible errors in the storage and accounting. In addition, it should be noted that the automated program allows effortlessly generate data in the analytical data by both groups and subgroups of materials, and individual species and their varieties at any time.

Warehousing most businesses is quite complex and consists of a network of warehouses with special devices and equipment to move, store inventory (shelves, handling, weighing, measuring, etc.). Many companies are working constantly to improve storage facilities using different means of mechanization and automation of warehouse operations, usually with the use of computer technology being introduced automated process control systems storage. Enterprises need a better system of inventory control when control complexity increases dramatically, much more complex and increased demands on the efficiency of traditional decision task planning and accounting in the management of inventory, there is a need for fundamental changes in the methods of their implementation [7, p. 345].

Accounting for all the above factors in the logistics enterprises and the need for advanced decision tasks demanded and structural transformations that are expressed in association management functions of logistics, warehousing, marketing and distribution under a single management. By working together under the management of the enterprise inventory management system warehouse management

designed to meet the demand of absolute divisions in Diversified inventory, held for an uninterrupted run of production at a high rhythm of work and minimum total cost at any time.

The object management system is a manufacturing process in warehouses enterprise: reception and holiday materials stored, location within the warehouse and find the necessary materials internal warehouse movements.

The main functions of management Warehousing include: forecasting, planning, accounting, control, control in real-time detailed manageable positions, and a measure of detail must be at least degree of detail range of inventory that remains. These functions are closely connected with each other and with other management systems in the enterprise [8, p. 198].

Findings from the study. A necessary condition for the maintenance of the production process at the plant is the availability of storage facilities with plenty of inventory. To make the production process, the company should have in stock the necessary stocks of raw materials, fuel, building materials, spare parts and other inventory.

Consequently, inventory is an essential part of the assets of the company, they have a special place in the property and a dominant position in the cost structure of enterprises of various spheres of activity, in determining the economic performance of companies and in reporting information about its financial position. This in turn requires full, accurate information about the presence and movement of inventory, which can provide a properly organized system of storage facilities, that generates and interprets all base flow of information provided by various market systems for the effective management of inventory.

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