
Directions of Accounting System in Trade Enterprises

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Abstract: In this article it is analyzed that the key mechanism of organization of accounting of commercial enterprises and ways to develop a methodology on the basis of modern requirements, as well as to determine the legal interests are indicated by clear formulas.

Key words: Trade, mechanism, human interests, indicators, special network, commodity-money relations.

Introduction

In these days, the importance of accounting reform is growing. The main reason for that, in the context of modernization of the country, relatively new requirements are set for the accounting of enterprises. The strengthening and expansion of the competitive environment, on the one hand, increases the opportunities for the enterprise to obtain financial resources, and on the other hand, dramatically increases the responsibility for the efficient use of these resources. In particular, the inefficient use of resources in commercial enterprises ultimately leads to the bankruptcy of the enterprises and the owner loses the property on which the entrepreneurial activity is based. To prevent this, the accounting of production and sales processes must be organized and conducted in a healthy way. From a financial point of view, the sales process is the process of spending the economic resources of the enterprise. It is characterized by the consumption of inventory, cash, and labor resources of the enterprise.

Analysis of the literature on the subject

To this end, he has given the following definitions and descriptions in various literatures.

“Trade as an activity is a type of business carried out by legal entities and individuals. Since they are involved in the process of buying and selling goods, they are the link between the manufacturing sector and the consumer sector. Therefore, products created without trade do not reach their consumers and cannot be reproduced”.

Methodology of research

The study used inventory, documentation, and other methods used in analysis and synthesis, induction and deduction, selective testing, mass testing, expertise, accounting and reporting, and control.

Analysis and results

Trade activities can be grouped according to different characteristics. Depending on the area of operation, trade activities are divided into domestic and foreign trade.

Domestic trade is a trade activity carried out within the borders of a country.

Foreign trade is the sale of domestically produced domestic goods to other countries. Foreign trade activity, in other words, is also called export.

The accounting functions of commercial enterprises include:

- Confirming that the amount of turnover is documented accurately reflected in the accounting registers and reports;
- Process in which the implementation of contracts, the correct and timely registration of primary documents related to the receipt and expenditure of goods are ensured;
- control over the correct formation of sales prices of goods;
- timely and accurate documentation of a set of additional processes of transportation, storage, packing, sorting and similar operations performed before the delivery of goods to customers, the exact amount of funds spent on them;
- Commodity - the accumulation of funds through monetary relations.
- Ensuring timely, accurate documentation, grouping and consolidation of commodity-money transactions in trade enterprises;
- Ensuring the legality of commodity transactions and the integrity of inventory;
- Ensuring the timely and accurate maintenance of warehouse accounts in the storage of inventory in the prescribed manner and form, as well as books, cards or accounts, which are the accounting registers;
- Strict control over the activities of all materially responsible persons, providing the management with accurate information on the full implementation of the terms of material liability agreements with materially responsible persons;
- Proper formulation of the valuation policy for inventories and constant monitoring of the correct implementation of this policy;
- Carrying out an inventory of the actual condition of inventory in sales outlets and warehouses in a timely manner.

Trade enterprises also differ from each other in the registration of commodity transactions with the relevant documents. In particular, one of the characteristics of commodity operations in wholesale enterprises is that the income and expenditure of any commodity cannot be realized without the relevant documents.

In retail and catering establishments, by contrast, not every commodity transaction can be documented. Goods from warehouses are sold only on a non-cash basis, while in retail and public catering goods can be sold mainly for cash and in some cases in small wholesale form.

Conclusions and suggestions

The role of e-commerce for the development of commercial enterprises is very important because today e-commerce is widely practiced in all countries, for example, based on the electronic system of contacting the seller via the Internet. In this case, the buyer buys the desired product without the seller using the catalog. E-commerce is carried out through a virtual store, also known as an "Internet store". The virtual store will have a sales corridor just like a regular store. The technology of e-commerce customer service in such cases includes the following operation:

- Selection of goods,
- Order of goods,
- Payment of goods,
- Delivery of goods by the buyer.

Now mobile sales are in many ways similar to e-commerce, only payment is made using a mobile phone. The purchase price can also be made by phone number. Mobile vending machines are widely used. The advantage of e-commerce over TV is that it has the ability to see and choose

what the seller offers. At the present, according to the tax legislation of the country, trade enterprises pay various taxes, mandatory deductions, fees, deductions and levies on the status and types of activities. In particular, retail, catering, wholesale enterprises (except for the republic's specialized wholesale bases and their regional bases, which are part of the Association of Wholesale Enterprises), pay at the established rates depending on the location and population in relation to the tax base.

The tax system of commercial enterprises is a type of activity that has not yet fallen into a clear mechanism, is still evolving due to the level of modern demand in the industry, which leads to current discussions in terms of research. The organization and effective organization of the accounting system in commercial enterprises requires a certain amount of labor and scientific research. Basically, we can say that it leads to the correct conduct of trade activities and the correct organization of the object of taxation. As a result of the research, these following recommendations are developed.

- Wholesalers need to organize the entry of goods into the warehouse and the expenditure of their retail stores and customers. This is due to the fact that enterprises that do not pay taxes on the general type of tax or turnover ensure the absence of errors and omissions in the calculation of VAT and profit tax.
- If the amount of e-commerce is increased, more labor will be saved and the needs of customers will be more satisfied.
- If the number of vending machines will be made greater before, the transparency of money circulation will be ensured.

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