

PROBLEMS OF ACCOUNTING OF THE REALIZATION OF FINISHED PRODUCTS AT THE ENTERPRISES OF HOUSEHOLD CHEMISTRY AND THE WAYS OF THEIR SOLUTION

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The article is devoted to problems of accounting of realization of finished products at enterprises of household chemistry. It is determined that accounting of a process of realization of production for any enterprise that produces household chemistry is one of the main ways to achieve economic efficiency of its activity. A list of measures to increase the level of reliability of information in original documents, as well as to increase the efficiency of preparation of these documents, is given. It is proposed to make full automation of accounting process at enterprises. It is recommended to continue managerial accounting while defining the nomenclature of costs and developing a methodology for calculating and estimating the balances of work in progress. Advantages of the introduction of microprocessor technology at enterprises of household chemistry are determined that will allow identifying a separate unit of output.

A special attention is paid to effective organization of accounting of logistic costs at enterprises. At the same time, logistic costs mean a set of costs for controlling the movement of material flows across the logistics system from suppliers of raw materials to the

final consumer. For the proper organization of accounting of logistic costs, it is proposed to determine the main accounting items for each enterprise. A complexity of determination of logistic costs is caused by the influence of factors of the internal and external environment. Their structure depends on the organization of price formation, features of profit distribution, and the structure of financial resources. Functions of the logistic chain are described that is a selection of a particular carrier or another organization.

It is recommended to divide costs into distribution related to bringing products to existing customers and marketing expenses incurred in relation to demand analysis and promotion and expansion of the producer's market share. Ways to solve a problem of accounting of finished products concerning payment for received products, work performed, and services provided are proposed. Recommendations for improving accounting of the process of realization of finished products via the Internet are developed. Recommendations for the formation of a single legislative and regulatory framework at enterprises of household chemistry are formed.