

VALUE OF THE FINISHED PRODUCT AND FEATURES OF ITS ACCOUNTING ORGANIZATION AT MEAT PROCESSING ENTERPRISES

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The research confirms the importance of understanding the essence of the category “finished goods” since it occupies a significant share in the structure of working capital of enterprises. The variety of approaches to the essence of the investigated category is due to excellent interpretations of the existing P (S) A and other normative documents, the views of economists.

Since the finished meat and sausage production should provide the enterprises that produce it, obtaining economic benefits in the form of cash and cash equivalents in the future (after its realization), then it should be classified in the scope of circulation. In turn, this kind of affiliation implies a close relationship between the output volumes and the unrealized balances of finished products with the indicators of financial results presented in accounting and statistical reporting than in the case of other productive stocks. In this regard, the definition of “finished goods” is clarified.

The study of the practice of the movement of documents on the accounting of finished products made it possible to conclude that it needs to be improved, which involves streamlining the document circulation. This

is expressed in the acceleration of receipt of documents to those internal units of the enterprise, which will reflect the necessary documents in the register.

The issue of organization and methods of accounting for finished products of meat processing enterprises with a consideration of their technological features and specifics of production activity is investigated. A particular attention is paid to the study of the impact of the full (closed) technological cycle of production of meat and sausage products with the corresponding processes for the construction of accounting. Also, variants of the accounting organization at meat processing enterprises are considered: - when the finished products (sausages and smoked products) are put into a warehouse, and from there is their shipment (sale) and sale;

– when the finished product is not transferred to the warehouse and is accumulated directly from the manufacturer, from where it is shipped or passed to the buyer and sold.

The author supports the first version of the accounting organization, because it allows enterprises to develop and increase with each year the number of manufactured and sold products.