

ACCOUNTING AND TAXATION OF GOODS: STATE AND PROSPECTS OF DEVELOPMENT

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The article deals with the main approaches to the construction of accounting and taxation of transactions with goods. Attention is drawn to the role of trade as an important sector of the economy. The commodity turnover as the main indicator of activity of trading enterprises is investigated. The components of wholesale trade and components of retail trade are presented.

The results of researches on the state of commodity turnover of trade enterprises are presented. Indicators of the domestic trade turnover of Ukraine for 2012-2015 are shown in the wholesale turnover of enterprises and retail trade turnover, including retail trade turnover of enterprises engaged in retail trade. Comparison of wholesale turnover of Ukraine and Lviv region for 2012-2016 is carried out.

Attention is drawn to the indicators of wholesale trade turnover, to the commodity structure of trade in the part of goods turnover for food and non-food products. The changes in the indicators of the wholesale commodity turnover of Ukraine for 2012-2016 by commodity structure (food products and non-food products) are outlined.

The place and role of accounting in the management system of trading enterprises are determined. The necessity of construction of accounting for the needs of man-

agement of a trading enterprise is substantiated.

The main approaches to the construction of accounting for commodity operations are considered. The system of accounting accounts (subaccounts) for accounting of goods in trade is presented. It is substantiated that the order of making calculations also depends on the reflection in the accounts of accounting. Economic transactions and correspondence of accounting accounts of goods receipt in trade enterprises are described in terms of advance payment (advance payment). The attention is drawn to the reflection of the differences between the actual presence of goods and goods on the supplier's documents.

It is noted that operations in the sale of goods may be in the following areas: selling goods at a discount; sale of goods in small wholesale; realization of goods by pre-order; other release of goods; sale of goods with an additional trade mark; return of the goods to the supplier to the buyers. Investigated business transactions and correspondence of accounting accounts for the disposal (sale) of goods in trade.

The theoretical and practical aspects of taxation of transactions with goods are considered in the light of tax legislation requirements. The requirements of tax legislation

concerning the taxation of value added tax are investigated. The conditions of the right to a tax credit when purchasing goods are stated. Emphasis is placed on the obligation to incur a tax liability on value added tax when selling goods in trade.

It is generalized that the organization of accounting in trade enterprises should ensure compliance with the uniform methodological

principles of accounting, to organize the control of the correct reflection in the accounts of accounting operations with goods, to ensure the verification of the state of inventory in the units of a trading company. Subsequent studies are planned to be carried out in the areas of improving the accounting of commodity operations and the tax and tax reporting and reporting procedures.