

Method of calculations of the enterprise with suppliers and contractors

Gaydarzhyska O.M.

Candidate of Economic Sciences, Associate Professor,
National Aviation University

Popovich O.V.

Candidate of Economic Sciences, Associate Professor,
National Aviation University

Krombet A.Y.

Student,
National Aviation University

Payments with suppliers and contractors occupy a significant place in the system of settlement operations, as well as being the most important part of accounting activity, as they affect the formation of the bulk of cash receipts of enterprises.

In the process of doing business, an entity interacts with other enterprises, as well as with organizations that supply material assets, equipment, other assets, including inventories, provide services, perform work necessary for the business activities of the enterprise. As a result, current payables to domestic and foreign suppliers and contractors arise.

That is, in the broad sense, the supply process is the management process of supply activ-

ity where its implementation is assigned to a specialized department at the enterprise.

Payments with suppliers and contractors are carried out in cash and non-cash forms, or the inclusion of mutual claims on the basis of primary documents (invoices, consignment notes, acts of acceptance-delivery of works performed (services rendered), tax invoices, bank statements).

Payments with suppliers and contractors are an important element of the complex mechanism of any enterprise. That is why it is necessary to devote a lot of time to the study of this category, because the state and prospects of enterprise development depend on the decisions made.