

Software of documenting of Ukrainian enterprises's product export

Kurhan N.V.

Ph.D. (Economics), Associate Professor of Department
of Accounting and Business Consulting,
Simon Kuznets Kharkiv National University of Economics

The problem of program support of document flow and financial accounting of domestic commodity producers during export operations is investigated. An up-to-date scheme of document flow of the enterprise is developed for sales of products of own production outside the customs territory of Ukraine. The sequence of drawing up, approval and exchange of each document is illustrated and explained. Maintenance and purpose of documents which mediate export activity of the company are explained, including the Contract, Specification, Invoice, Customs declaration and International commodity-transport consignment note CMR. The reasons for the absence of electronic forms of documents for processing export transactions in accounting programs that are used by Ukrainian enterprises are identified. It is established that accounting programs have functions for the introduction of primary documents for transportation, as well as

for the formation of cost calculations of products intended for sale in foreign markets. The expediency of improving the accounting software of exporting enterprises is explained. This will allow to create, print and store such primary accounting documents: Specification for the supply of goods, Order for transportation, Invoice, Shipping specification, Information about the manufacturer. It was proposed to modernize the existing accounting program by adding electronic forms of the specified documents. Mandatory requisites and active fields of data of electronic forms, as well as requirements for the successful integration of the proposed documents into the existing accounting database are described. The subordination and sequence of assembly in the information base of documents intended for export sales have been determined. It was explained that it is necessary to add additional directories and journals to the configuration.