

## THE FEATURES OF TRADE DISCOUNTS' ACCOUNTING OF ENTERPRISES AND THEIR REFLECTION IN FINANCIAL ACCOUNTING

**Bukalo N.A.**

Candidate of Economic Sciences, Associate Professor  
Lesya Ukrainka Eastern European National University

**Novytska Y.V.**

Student  
Lesya Ukrainka Eastern European National University

The topical problem of the reflection of the given trade discounts is considered in the article. It is noted, that the running of the accounting in conditions of informational economy requires more forecast data. One of the common methods of adjusting the accounting data, particularly the effects of procedures according to the calculations with buyers and customers, is to offer discounts. It is defined that the information about the given discounts affects the number of current and doubtful receivables. The purpose of offering discounts lies in the stimulation of marketing that leads to decreasing of enterprise's good stocks or the amount of receivables and to increasing of cash income.

The economic concept of a 'discount' is investigated; the interpretations of definitions of domestic and foreign scientists are

presented and their identities are described. Different kinds of discounts are systemized, among them – discounts for quantity of purchased goods, holiday discounts, seasonal discounts, and discounts for the purchase of goods over a specified price, special discounts, confidential discounts, bonus discounts and cash discounts.

The features of reflecting the accounting of giving discounts before the good realization and after it are considered. The kinds of special discounts of a particular enterprise are discussed.

The study found that a trade discount is a special way to attract new customers, to increase sales, to encourage loyal customers; it is also a method of improving the image of the company through the dissemination of information about offering discounts to individual customers.