

Organization of productive supplies accounting of agrarian enterprise

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Economic activity of agrarian enterprise is characterized by a considerable variety and it needs a fair quantity and nomenclature of productive supplies. The productive supplies of enterprise are intended for consumption during the production of goods, implementation of works and grant of services, and also management of enterprise. In accounting determined the considerable amount of types of productive supplies, distinguished the large registration nomenclature of productive supplies on their quantitative and quality descriptions, origin and setting.

Main tasks for organization of productive supplies accounting at agrarian enterprise consist in providing of registration accompaniment of their receipt, storage and expense. An important place in the system of organization of account is occupied by the questions of setting of norms and observance of technical requirements of storage and expense of supplies.

For providing the rational system of organization of productive supplies accounting at agrarian enterprise the next algorithm of organizational procedures is offered that is expedient to group in two groups: organizational-methodical and organizational-technical.

The algorithm of realization of organizational-methodical procedures includes the following:

1. Development and approval of accounting policy in relation to the store accounting. Determination of accounting policy of an

enterprise is the first in turns element of the system of accounting organization after the choice of its form.

2. Confession of tangible asset as the object of store accounting and determination of its belonging to the certain group of store accounting.

3. Determination of store accounting unit and accounting unit. Depending on the accounting group of store the store accounting unit is their name or uniform group (type).

4. Organization of productive supplies estimation. The estimation of productive supplies is conducted in the moment of primitive confession, upon the date of balance and upon the date of leaving.

5. Organization of ware-house accounting.

6. Development of accounting nomenclature of productive supplies.

7. Organization of accounting control from the presence and flow of productive supplies.

8. Organization of synthetic and analytical accounting of productive supplies.

The algorithm of realization of organizational-technical procedures is the following:

1. Organization of documenting of economic operations with productive supplies.

2. Organization of ware-house and gravimetric economy.

Realization of the marked procedures in a certain sequence will provide effectiveness and efficiency of the accounting organization system of productive supplies of the agrarian enterprise.