

## **Accounting of inventory of agricultural enterprises: problems and solutions**

**Kononenko V.A.**

Candidate of Economic Sciences,  
Associate Professor of Accounting and Auditing Department

**Svatanenko S.S.**

Student  
Odessa State Agrarian University

The article analyzes and systematizes the opinions of researchers concerning the issues of inventory accounting at Ukrainian agricultural enterprises and possible solution to these issues. The question regarding the definition of the “manufacturing inventory” concept is raised based on the works of various authors. Since in the accounting literature under this category the concepts of “material resources” and “inventory items” are understood and even the term “subjects of labour” is used.

For precise definition of the categories it was defined in more detail what the “resource” is from the accounting point of view. It is noted that some authors treat the category of manufacturing inventory as “value”. The methods of manufacturing inventory evaluation during their release to production, out of production, sales and other disposal are considered. The classification of inventory is given according to the classification criteria. The problems on the arrangement for manufacturing inventory accounting were studied, particularly it was indicated that the required prerequisites for the proper arrangement for inventory accounting are: rational management of storage facilities; availability of instructions for manufacturing inventory accounting; development of stores list; correct inventory grouping (classification); development of inventory expenditure rate, and it was suggested to implement automated accounting

using “1C: Accounting 8.2” application which is currently widespread.

Also one of the problems of agricultural enterprises is the lack of inventory analytical accounting, i.e. its specification. The information of analytical accounting is relevant for the managers at various levels and because of the absence of the stores list it is not possible to trace how much manufacturing inventory was used for certain needs of the enterprise. Managers are interested in the efficient production of agricultural products, that is in a decrease in production costs including manufacturing inventory and increase in profit.

The following variant of manufacturing inventory accounting improvement was suggested: improvement of the information support efficiency for the management of manufacturing inventory of the enterprises provided by integration of information technologies for economic information processing; improvement of the accounting and analytical work automation system in the manufacturing inventory management by means of implementing “1C: Accounting” software, in particular, version 8.2, configuration “Agriculture”; clear organization of inventory control procedures for the enterprises inventory movement (application of accounting methods by responsibility centres, measures of the storage process control and operational management).