

ACCOUNTING, ANALYSIS AND AUDIT

ACCOUNTING AND ANALYTICAL SUPPORT OF INVENTORY AT AGRICULTURAL ENTERPRISES

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In this article conducted a research about accounting of inventories at agricultural enterprises. The inventories are an important accounting and economic category because without them any production cannot exist and they represent a significant share of the cost of finished product. During the research a definition of "inventories" is given and the prerequisites and objectives of inventories accounting in enterprises are outlined.

The prerequisites include: rational organization of storage facilities; development of nomenclature inventories; availability of inventories accounting instructions; correct classification of inventories; development of norms of inventories consumption. The purpose of inventory management is to ensure the right moment by necessary amount of material for production.

We have got acquainted with the classification of inventories proposed by Ohiichuk: seeds, feed, petroleum products, solid fuel,

different agricultural raw materials, spares and repair materials.

During the withdrawal of inventories from a warehouse 5 methods are used, by which they are measured, namely, identified items of inventory cost, average cost, FIFO method, regulatory costs and selling price. For the automation of accounting the most prevalent program, with which agricultural enterprises keep records at the company, is "1C".

Rational directions of improving accounting of inventories at agricultural enterprises are: widespread use of new software in automation of accounting; ensuring the strict order of acceptance, storage, and cost of raw materials; effective control of inventories provisions and expenses; improvement of forms accounting inventories. These improvements will help to run reliable and efficient accounting at agricultural enterprises of Ukraine.