

DOCUMENTARY SUPPORT OF SALES AT AGRARIAN ENTERPRISES

Didenko A.Yu.

Master's degree in Accounting and Auditing,
Dnipropetrovsk State Agrarian and Economic University

In the article, the system of documenting the process of realization of finished goods, services or works in agricultural enterprises is analyzed. The author described the main components of the order of accounting policies for the account of sales, including the list and composition of revenues from sales of products (goods); conditions for the recognition and evaluation criteria of revenues from services and works at the reporting date; method of study of the degree of completion of works, services, income from the use and provision of which is determined by the degree of completion; procedure for attributing revenues and costs associated with product sales for income. Revealed the procedure of drafting release note for issue of material assets, consignment

note, waybill, documents on empowering individuals to obtain material assets, act of services provided, work completion certificate, tax bill, invoice. Indicated necessary requisites of documents, number of copies, those responsible for date of preparation etc. The peculiarities of formation of documentary support for sales in the context of action of regulations in force. Emphasized the need to incorporate these features in the contract between the counterparties to avoid confusion as between the parties to the implementation process, as in conjunction with controllers. The author accented attention that the optimum construction workflow in the agricultural enterprise will allow making effective decisions about sales management, which will result on the positive financial position of a producer.