

ACCOUNTING OF REALIZATION OF GOODS AT TRADE ENTERPRISES

Kashchena N.B.

Candidate of Economic Sciences, Associate Professor,
Professor at Department of Finance, Analysis and Insurance,
Kharkiv State University of Food Technology and Trade

Nosach N.M.

Postgraduate Student at Department of Finance,
Analysis and Insurance,
Kharkiv State University of Food Technology and Trade

An effective management of retail turnover needs a creation of a quality system of information support for the management of realization of goods, which would allow any managerial level to obtain objective and timely information on all directions of sales in real-time mode. Accounting plays a decisive role in the establishment of information system of management of retail sales. In modern conditions of business further scientific development is necessary for key theoretical methodical and practical questions concerned with the ensuring efficiency of functioning of a subsystem of accounting in the information system of management of retail turnover of a trade enterprise. In the context of formation of integral accounting system of the trade enterprise, which would completely adequate for information needs and requirements of users on the efficient management of retail turnover, it is proposed to consider the realization of goods as a process of passing of title to assets from one entity to another at a charge, determined the essence and features of

trade activities of commercial enterprises. An attention focuses on that the accounting of realization of goods is an important component of accounting of retail trade enterprise, which ensures determination and control over the accuracy and objectivity of the retail sales index. It is noted that for ensuring a formation of reliable and accurate information on the volume of retail turnover in the accounting system of the trade enterprise, an optimal combination of a set of conditions and elements of accounting process with the levels of sales management as well as improvement of operational practice of accounting of realization of goods are worthwhile. Directions of improving a documentary representation of operations of goods sale and their mapping onto accounts are determined. The proposals will allow increasing the efficiency of sales reflection in the accounting system of retail trade enterprise and ensuring formation of relevant information for making effective and timely managerial decisions by each direction of sales.