

DOI: <https://doi.org/10.32782/2524-0072/2025-71-8>

UDC 657:658.7

MODERN ASPECTS AND LEGAL SUPPORT OF THE ORGANIZATION OF ACCOUNTING AND TAXATION OF THE SUPPLY PROCESS OF ENTERPRISES OF UKRAINE

СУЧАСНІ АСПЕКТИ ТА ПРАВОВЕ ЗАБЕЗПЕЧЕННЯ ОРГАНІЗАЦІЇ ОБЛІКУ Й ОПОДАТКУВАННЯ ПРОЦЕСУ ПОСТАЧАННЯ ПІДПРИЄМСТВ УКРАЇНИ

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The supply process is an important component of the economic work of an enterprise. Therefore, properly organized purchases of material assets are an important condition for its normal functioning and the fulfillment of planned tasks. After all, the purchased assets are part of the production functions along with internal production activities, sales, financing and management. The purpose of the article is to systematize and substantiate modern aspects and current regulatory and legal support for the organization of accounting and taxation of the supply process for Ukrainian business entities. Results. The procedure for accounting and taxation of the supply process at enterprises is regulated by a number of regulatory documents that ensure compliance by business entities with uniform accounting rules that are mandatory, guarantee and protect the interests of users of accounting information, therefore, the study systematizes the relevant regulatory acts in a certain hierarchy. That is, the state level and the level of the enterprise itself are distinguished. It is proposed to consolidate the provisions of the accounting policy regarding transactions for the acquisition of enterprises in a separate document – "Regulations on the Organization of the Process of Acquisition of Enterprises" – which not only does not contradict the requirements of current legislation, but, taking into account the irregular nature of such transactions in relation to the enterprise itself, does not overload the accounting policy.

Keyword: accounting, taxation, supply process, regulatory documents, provisions, accounting policy, organization of the acquisition process, logistics, procurement.

У статті розглядається процес постачання як важлива складова частина господарської роботи підприємства. Доведено, що правильно організовані закупівлі матеріальних цінностей є важливою умовою для нормального його функціонування та виконання планових завдань. Адже придбані активи є частиною виробничих функцій поряд із внутрішньою виробничою діяльністю, збутом, фінансуванням і керуванням. Метою статті є систематизація й обґрунтування сучасних аспектів та чинного нормативно-правового забезпечення організації обліку й оподаткування процесу постачання для українських суб'єктів господарювання. Оскільки порядок ведення бухгалтерського обліку та оподаткування процесу постачання на підприємствах регулюється низкою нормативно-правових документів, які забезпечують дотримання господарюючими суб'єктами єдиних правил ведення бухгалтерського обліку, що мають обов'язковий характер, гарантують та захищають інтереси користувачів облікової інформації, тому у дослідженні систематизовано відповідні нормативні акти у певній ієрархії. Тобто виділено державний рівень та рівень самого підприємства. Визначено, що встановлення єдиних правових та методичних основ організації та в ведення бухгалтерського обліку операцій з придбання на підприємстві регулюють Цивільний, Господарський та Податковий кодекси України, Закон України «Про бухгалтерський облік та фінансову звітність в Україні». А регулювання правил та порядку обліку з придбання підприємств, надання та складання фінансової звітності за даними операціями, регулювання методів оцінки майна здійснюється на основі НП(С)БО 1 «Загальні вимоги до фінансової звітності», НП(С)БО 7 «Основні засоби», НП(С)БО 9 «Запаси», НП(С)БО 12 «Фінансові інвестиції». Відповідно вибір і визначення елементів облікової політики в частині операцій з придбання на підприємстві регулюється «Положення про облікову політику» та інші внутрішні документи підприємства. Запропоновано закріпити положення облікової політики щодо операцій з придбання підприємств в окремому документі – «Положенні про організацію процесу придбання підприємств» – яке не тільки не суперечить вимогам чинного законодавства, але, враховуючи нерегулярний характер таких операцій саме щодо підприємства, не переважує облікову політику.

Ключові слова: облік, оподаткування, процес постачання, нормативно-правові документи, положення, облікова політика, організація процесу придбання, логістика, закупівля.

Formulation of the problem. The instability of the political and socio-economic situation, military operations in Ukraine negatively affect the state and development of enterprises in all sectors of the economy. To maintain and expand their positions in the market, enterprises are forced to respond flexibly and adequately to all changes in the external environment. Finding and implementing the latest management methods make it possible to ensure the sustainable development of the enterprise and consolidate its positions in the market. One of such methods is the organization of the supply process as a separate part of production activities at the enterprise. This stage is closely related to settlement operations, which can lead to the formation of liabilities. Due to the difference in time between the moments of supply and payment on invoices, the enterprise has current accounts payable for goods, works and services. This type of liability is temporarily free working capital and has a significant impact on the financial stability and solvency of the business entity. Therefore, their size must be carefully monitored and checked. This will allow the enterprise to create a qualitatively organized system of accounting and taxation of the supply process, which must comply with all regulatory requirements of Ukrainian and international legislation, as well as effectively respond to modern economic trends and challenges.

Analysis of recent research and publications. Famous domestic and foreign

scientists have devoted their works to the theoretical and methodological aspects of reflecting the issue of the supply process of material values in accounting and taxation. Kovaleva T. analyzed and determined the role of accounting in the supply process, identified a number of proposals for its improvement at the enterprise. The author identified five stages of the supply process. However, she does not include accounting and taxation among them, but only believes that "accounting is an important component of management in the supply logistics system" [1]. The system for improving relations with suppliers during the process of receiving supplies was studied by Dilip Kumar Vaka [2]. Tsyatkovska O. studies the features of accounting for the process of receipt of both created and uncreated non-financial assets of state institutions. She identified the elements of the process of receipt of non-financial assets, and showed the features of reflecting information about them in accounting [3]. The features of accounting and management of the procurement process in the public sector are also studied by Asca A., Pompeyo G., Ramos H., Espinoza C., Espinoza G. [4].

The supply process through the prism of logistics is considered by Oklander M., Bukhta S. [5] and Reznik N., Rudenko S., Pylypchuk K. [6]. The number of scientists who propose to apply blockchain technologies to management and accounting during the process of creation is increasing, in particular, Faccia A.,

Petratos R. [7], Alkan B. [8], Spanò, R., Massaro, M., Ferri, L., Dumay, J. And Schmitz, J. [9]. The study of the role of artificial intelligence in the process of purchasing resources was studied by Guida, M., Caniato, F., Moretto, A., Ronchi, S. [10].

Without diminishing the achievements of scientists, today there are still questions that require further research: determining the economic essence of the supply process, the features of organizing the accounting system and taxation of transactions that arise as a result of this process, in accordance with modern changes and regulatory and legislative requirements of Ukraine.

Formulation of research goals. The purpose of the study is to systematize and substantiate modern aspects and current regulatory and legal support for the organization of accounting and taxation of the supply process for Ukrainian business entities.

Outline of the main research material. A prerequisite for a sustainable production process is the timely and full provision of the necessary material resources that underlie the supply process. The effectiveness of the enterprise's functioning is directly dependent on the ability of the management team to withstand market and economic adverse factors, and therefore accounting provides for mandatory procedures for collecting and processing information related to the course of processes, identifying positive or negative deviations from programmed goals, plans and performance indicators.

The supply process (Latin *procesus* – passage, advancement), as an object of accounting, includes the purchase and organization of external receipt of materials, components or finished products from the supplier to manufacturing or other enterprises, warehouses or retail stores. In other words, the supply process consists in the fact that the enterprise concludes contracts with suppliers for the factors of production it needs, organizes the delivery and storage of production stocks, and makes settlements with suppliers for the received commodity and material values. During this process, an asset changes from the form of money to the form of property intended for the production of products or commercial activities.

The conclusion of a purchase agreement is the basis for making entries in accounting. Most contracts in the field of entrepreneurial activity are of a property nature or regulate the relations of the parties, one of which, under certain

conditions, acquires the right to own the acquired property in kind. Accounting and legal support for contractual work at the enterprise consists in the performance by structural units and their officials of the functions provided for by the contractual and accounting policy. The concept of "contractual policy" is regulated by accounting policy as an opportunity for the enterprise to alternatively choose the type of contract, the partner for transactions, the terms of business contracts to obtain economic benefits. Depending on the situation of purchasing resources, the same process is designated by different names. In production activities, such a purchase process is usually called "supply". In the public sector, the term "procurement" is traditionally used. In retail trade and warehousing, the term "purchase" is most widely used. Often, this same process is defined as "logistics".

This comparison arose due to the interpretation of the very concept of "logistics". Some experts believe that it comes from the Greek word "logisticos" – the art of calculating and reasoning. According to other versions – from the French "loger" – to supply, or from the ancient Greek "laubja" – warehouse, storage. In particular, M. Oklander, S. Bukhta understand the term "logistics" as "the theory and practice of managing the economic flows of a company, which ensure the achievement of the general goals of the company with the least expenditure of resources" [5]. N. Reznik, S. Rudenko, K. Pylypchuk believe that "logistics is the process of planning and implementing effective transportation and storage of goods from the point of origin to the point of consumption. And its goal is to meet customer requirements in a timely and cost-effective manner" [6]. In general, the analysis of foreign and domestic literature allows us to highlight some general aspects of the modern understanding of logistics. Thus, logistics is understood as: a new direction in the organization of cargo movement; theory of planning various flows in human-machine systems; a set of different activities aimed at obtaining the required amount of cargo in the right place and at the right time with minimal costs; a form of management of the physical distribution of the product; integration of transport and production processes; the process of planning the costs of moving and preserving cargo from production to consumption; effective movement of finished products from the place of production to the place of consumption; a new scientific direction related to the development of effective methods for managing material and information

flows; the science of rational organization of production and distribution.

From the analysis conducted, it can be summarized that logistics is an integrated system of planning, control, management and regulation of resource flows at enterprises as a single whole, which helps to save money, time, equipment, space, products, etc. It allows you to control all processes where savings can be made, namely: supply, sales, transportation, packaging, procurement, communication with customs and government agencies.

Thus, the supply process is a subsystem of logistics, which is aimed at improving the efficiency of work by selecting competent suppliers, optimizing the procurement process, developing a procurement management process, using standard operating procedures, market research, forming a procurement strategy and tactics.

Such concepts as procurement, warehousing, movement, posting of goods, internal verification and storage of purchased goods unites and characterizes the concept of supply. That is, the concept of "supply", in our opinion, is broader than "procurement". The process of supplying material assets, resources, goods, works and services includes performing tasks related to studying market demands, customer needs, delivery of stocks, goods, price, consumer interaction, etc. The management of this process is aimed at building, strengthening and maintaining mutually beneficial relationships with customers, contractors, buyers to achieve specific goals of the enterprise.

It is obvious that every enterprise, regardless of the form of ownership and industry affiliation, is interested in the effective management of a wide range of resources, goods and services. Every business entity, without exception, operates in a constantly changing and complex marketing environment and, if it wants to be competitive in the market, must purchase resources, goods or services that are valuable for a specific production task, in the most optimal terms and at the lowest prices.

The procedure for maintaining accounting and taxation of the material and technical supply process at enterprises is regulated by a number of regulatory and legal documents that ensure:

– compliance by business entities with uniform accounting rules that are mandatory, guarantee and protect the interests of users of accounting information;

– reliability and completeness of the necessary data to meet the information needs of users.

State policy in the field of accounting and taxation in Ukraine is implemented by the Ministry of Finance of Ukraine, the National Bank of Ukraine, the State Treasury of Ukraine, ministries and other central executive bodies within the powers provided for by law. The process of regulatory regulation of accounting for acquisitions of enterprises takes place taking into account the following hierarchy of regulatory documents (Figure 1).

It is advisable to enshrine the main provisions on the material and technical supply of business entities in the Economic Code of Ukraine as a regulatory and legal act that establishes the foundations of business in all sectors of the economy. It is necessary to take into account that relations for providing entities with the necessary means of production can be mediated by various contractual forms: supply, purchase and sale, energy supply, gas supply, water supply, etc., which are used by enterprises regardless of the sphere of social production.

The receipt of material values from the supplier to the consumer is carried out taking into account certain stages (determination of the need for resources, study and analysis of the market, procurement planning, establishment of delivery conditions, conducting the procurement procedure in cases established by law, conclusion of a contract and ensuring its implementation), which are the same for many sectors of material production. In this regard, it is proposed to fix the contractual forms and stages of material and technical supply in the Civil Code of Ukraine, and the features of individual types of economic activity in special regulatory legal acts.

Thus, the improvement of the legal basis for material and technical supply of business entities will be facilitated by the addition of Article 264 "Material and technical supply and sales" of the Civil Code of Ukraine with provisions on: the concept of material and technical supply, taking into account the general concept given above; contractual forms of material and technical supply; stages of material and technical supply with the definition of those that are mandatory, especially taking into account the need to coordinate the results of such processes with the relevant state authorities or local self-government bodies. The introduction of these amendments to the Civil Code of Ukraine will allow to harmonize all regulatory legal acts

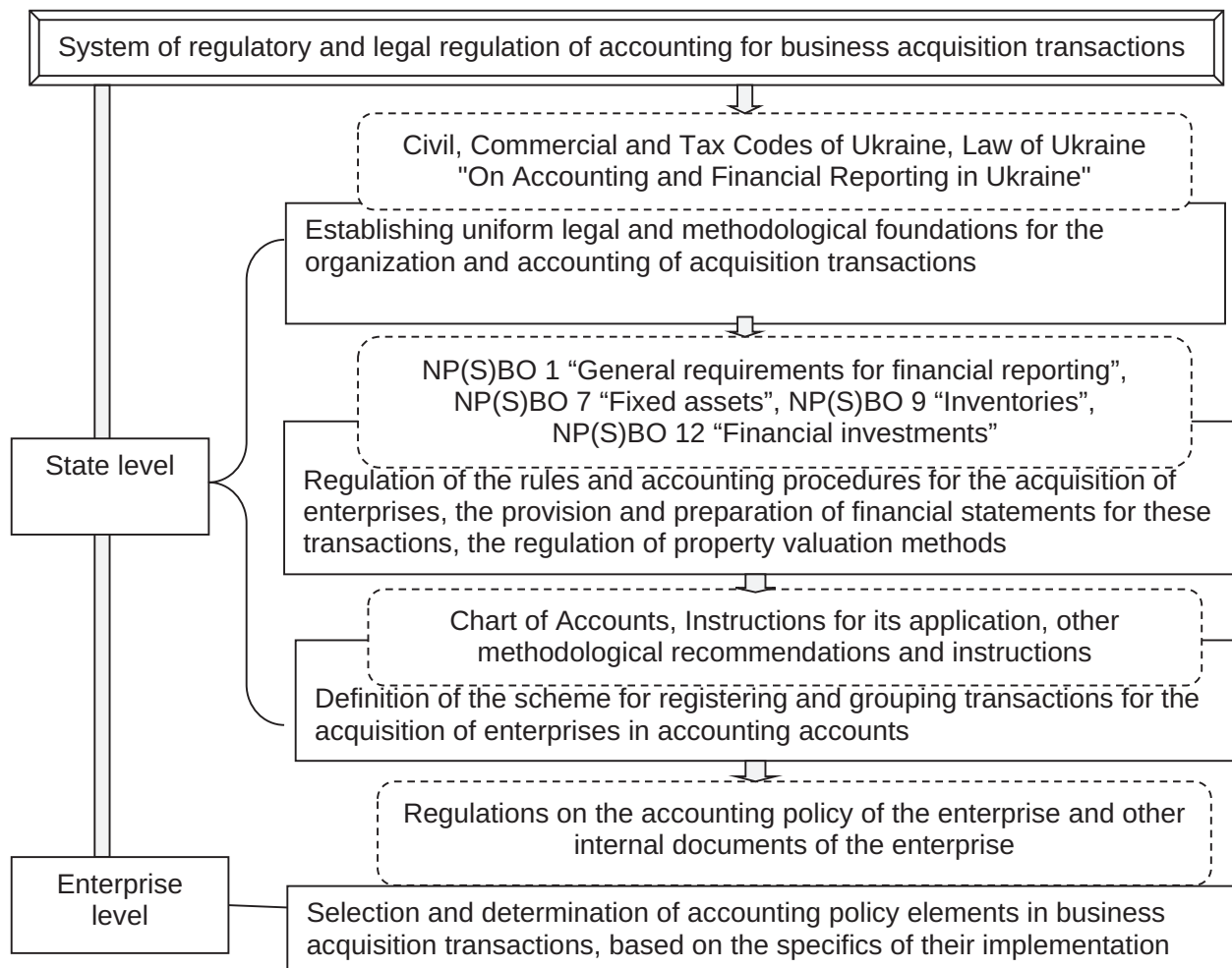


Figure 1. Regulatory and legal regulation of accounting and taxation of acquisition transactions

Source: developed by the author based on [11–14]

and create a legal basis for regulating supply relations in all sectors of the economy.

The Tax Code of Ukraine, which determines the procedure for taxation of value-added tax on the resources of enterprises upon their acquisition and sale, the procedure for their assessment upon disposal, and establishes restrictions on the inclusion of the cost of material and technical resources in expenses when calculating the tax base for income tax.

The Law of Ukraine "On Accounting and Financial Reporting in Ukraine" determines the legal principles of regulation, organization, accounting and preparation of financial statements, in particular regarding acquisition resources, the procedure for drawing up primary documents and accounting registers, the obligations of enterprises in conducting an inventory, in particular regarding the reflection of the balances of material and technical resources of supply as of the balance sheet date [11].

National Accounting Regulation (Standard) 1 "General Requirements for Financial Reporting" – defines the purpose, composition and principles of preparing financial reporting and requirements for recognition and disclosure of its elements, in particular when forming information on material and technical supplies [12].

It is supplemented in this topological section by NP(S)BO 7 "Fixed Assets" [13], NP(S)BO 9 "Inventories" [14] and NP(S)BO 12 "Financial Investments" [15], which determine the methodological principles for forming information in accounting about fixed assets, production inventories, production costs, regulate the procedure for their assessment and accounting at the enterprise and disclose information in financial reporting, regulate the procedure for carrying out transactions related to the movement of these assets.

Methodological recommendations on the formation of the cost of products (works, services)

in industry, on the organization and maintenance of accounting for specific types of activities and developed by sectoral ministries and departments taking into account the specifics of the activity, technology of production of products, provision of services and performance of works. This document combines the accumulated experience with the requirements of a market economy and contains information on the organization of planning, accounting and calculation of the cost of products. The regulation does not contradict the Tax Code of Ukraine, in which in Section 3, Article 7 regulates the composition of production costs.

For proper organization of accounting and control at the enterprise, the regulatory and legal framework of the "enterprise level" should be used. An important document at this level is the Order on the accounting policy of the enterprise, as a set of principles, methods and procedures for organizing the cost accounting system. In essence, the accounting policy outlines the methodology for accounting for individual transactions, and should reflect the features of the organization of accounting and the procedure for implementing control. It should be noted that management accounting is based on the selective application of methods from various disciplines, namely: operational, statistical and accounting, mathematical methods of management, analysis and others.

The defining discipline is accounting, in particular its important component – financial accounting. Financial accounting data are directly used in management accounting as information on production costs.

The organizational component of the accounting policy is the application of accounting methods from the point of view of organizing the accounting service, its place in the management system, and its relationship with other divisions of the enterprise [30]. During the process of acquiring enterprises, with respect to this component of the accounting policy, it is necessary to determine the distribution of accounting staff between the enterprise being acquired and the purchasing enterprise; setting up software products, analytical accounting systems for work after the completion of the acquisition process. It should be noted that the process of acquiring enterprises is irregular in nature, therefore, in our opinion, it is not necessary to detail and overload the Regulations on Accounting Policy with issues regarding the organization and accounting of transactions for the acquisition of enterprises. It should also be noted that the

acquisition of enterprises is a complex process that requires detailed planning of issues of a legal, financial, accounting, technical, and other nature, as well as their regulation in an internal document. Such a document, in our opinion, can be the Regulations on the Organization of the Process of Acquisition of Enterprises.

The consolidation of individual provisions of the accounting policy in the proposed document does not contradict the general procedure for regulating accounting policy. We consider it appropriate to allocate the following sections in the Regulation on the organization of the process of acquiring enterprises:

- 1) general provisions;
- 2) organizational and technical provisions;
- 3) methodological provisions;
- 4) final provisions. In terms of accounting issues, this document provides for the following (Figure 2).

Regarding the valuation of fixed assets, other non-current tangible assets, intangible assets, recorded under the contract of sale of an enterprise, two options are possible for their accounting reflection: with the amounts of depreciation accrued in the accounting of the enterprise-seller; at the new cost without indicating the depreciation previously accrued on them. The application of the first option is rational if the elements of the accounting policy of the enterprise-buyer in terms of depreciation accrual correspond to the elements of the accounting policy of the enterprise-seller.

The current legislation does not clearly establish the procedure for attributing expenses directly related to the acquisition, which causes variability in the choice of an account (subaccount) for their reflection. If, to achieve this goal, a special account (subaccount) is selected that is not provided for by the current Chart of Accounts, then such a choice must be approved in the working chart of accounts.

Particular attention when carrying out transactions for the acquisition of enterprises should be paid to the organization of analytical accounting, the main purpose of which is the detailing of accounting data. The ability to group accounting data in accordance with user requests can also be implemented when drawing up a working chart of accounts that reflects the specifics of the enterprise's activities. The use of such a chart of accounts allows the management of the acquiring enterprise to rationally use the information generated in the accounting system and make more informed management decisions regarding the costs incurred for the

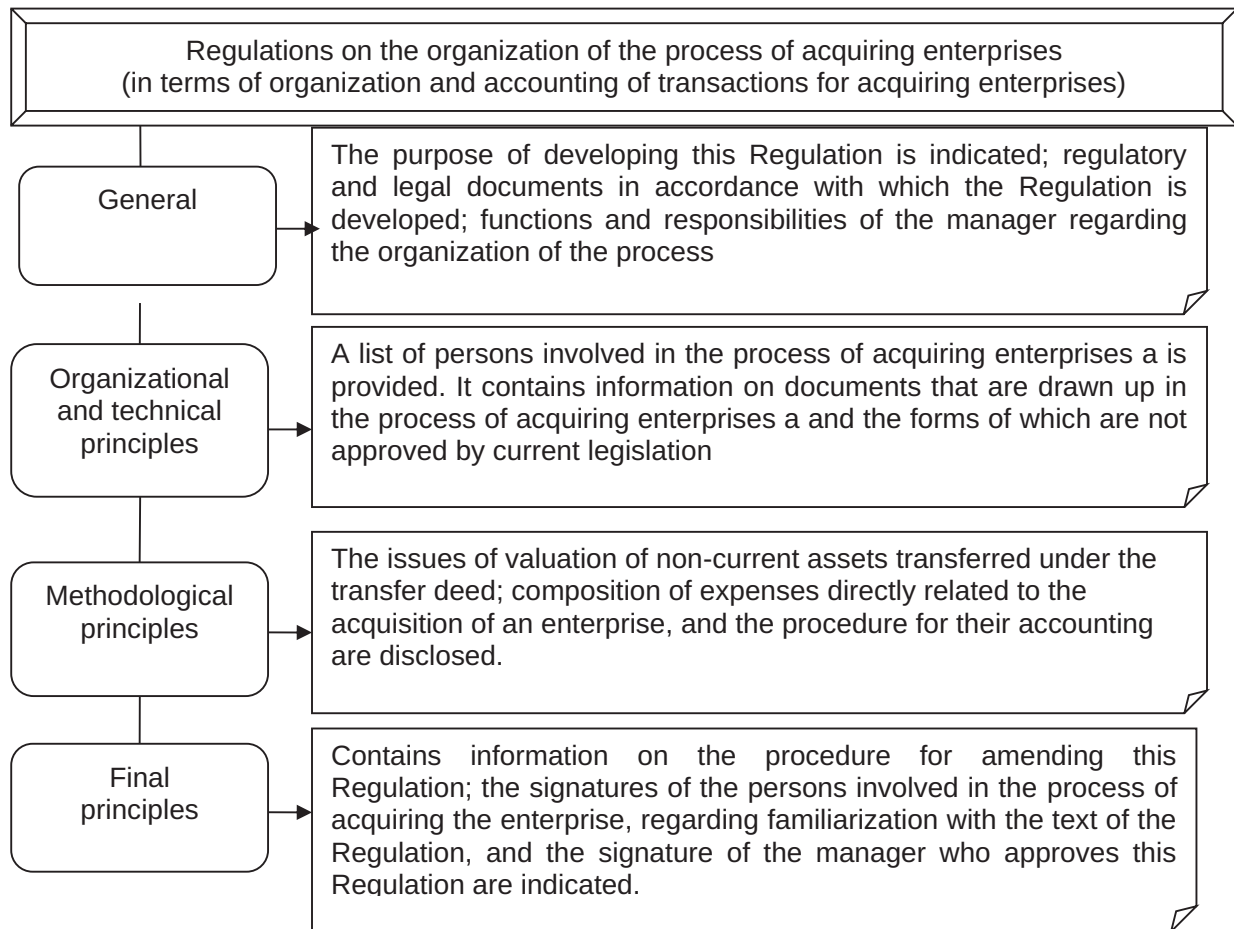


Figure 2. Characteristics of the sections of the “Regulations on the organization of the supply process”

Source: developed by the author based on [2; 4]

acquisition and management of debt transferred from the acquired enterprise. The working chart of accounts must be substantiated and approved in the accounting policy of the enterprise.

Making adjustments to the accounting policy when acquiring enterprises will not contradict current legislation if the new provisions of the accounting policy ensure a reliable reflection of events or transactions in the financial statements. Thus, the accountant of the acquiring enterprise faces a labor-intensive task of determining the most optimal options for accounting for individual transactions and events.

The addition to the accounting policy will concern not only methodological but also organizational issues (forms of maintaining and organizing accounting, level of centralization, allocation of enterprise divisions to a separate balance sheet).

A properly formed accounting policy in terms of transactions for the acquisition of enterprises, its timely review and introduction of changes if

necessary will ensure the correct accounting reflection of objects that arise during this process, and will avoid contradictions in the future when conducting audits.

Conclusions. Thus, analyzing different approaches to the interpretation of the concepts of "supply", "purchase", "logistics" does not provide a clear explanation, since there is no unified definition of these concepts today. Summarizing the results of theoretical research, it is advisable to define supply as the process of acquiring non-renewable and renewable resources, goods of proper quality in the required quantity and at the right time for the purpose of their subsequent use in the production and economic activities of the enterprise. This process consists of identifying the need for material assets, searching for and selecting a supplier, negotiating the price, as well as other conditions related to the delivery of these assets.

Determining the accounting policy for business acquisitions even before the sale and

purchase agreement is concluded allows us to outline the necessary sections of information required in the future for the accounting reflection of the transactions carried out and the effective management of accounting information by the company being acquired. The provisions of the accounting policy for business acquisitions should be consolidated in a separate document – "Regulations on the Organization of the Process of Business Acquisitions" – which not only does not contradict the requirements of current legislation, but, taking into account the irregular nature of such transactions in relation

to the company itself, does not overload the accounting policy.

Thus, the system of regulatory and legal regulation of the supply process substantiated by us will allow us to solve the problems of harmonizing it at all levels, ensuring the appropriate scientific interpretation of the main components of the accounting system with the interpretation of their economic essence in the modern conditions of the formation of market relations, in addition, it is necessary to take into account the organizational and technological features of enterprises.

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