



ISU

INTERNATIONAL SCIENTIFIC UNITY



**XVIII INTERNATIONAL SCIENTIFIC
AND PRACTICAL CONFERENCE
«Innovations in Scientific
Research: World Experience
and Realities»**

**April 10-12, 2024
Riga, Latvia**

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SECTION: ACCOUNTING AND TAXATION

IMPROVEMENT OF ACCOUNTING OF SETTLEMENT OPERATIONS AT THE ENTERPRISE

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The timely and correct accounting data is the basis of information support for any business entity, which is why it needs to be organised in a clear and efficient manner. Efficient operations involve the selection of reliable counterparties and timely payment of debts to them. Given the existence of such relationships at every enterprise, the interest of scientists and practitioners is always relevant. Crisis business conditions and changes in legislation have made adjustments to the process of managing settlements with creditors, including suppliers, which increases attention to the theoretical and practical aspects of their accounting support and control system at the enterprise.

Any business involves the circulation of funds through the sequential processes of supply, production and sales. Each process is a component or basis of the other, in particular, the supply process inventory is the basis for their consumption in the production process in order to manufacture finished goods and their subsequent sale and obtain cash assets, which will then be invested in the supply process [1].

Since accounting is a complex mechanism whose purpose is to provide which is to provide information to internal and external users for the purpose of effective and efficient management of a business entity in modern conditions in modern conditions, it must fulfil its intended tasks and, accordingly, be organised in accordance with the requirements of the current legislation and on the terms of a particular business entity. It is impossible to achieve positive results of the company's activities without proper organisation of accounting N. Bondarenko believes that it is one of the most

important stages of it is one of the most crucial stages of establishing an enterprise, as well as a guarantee of profitability in the future [2].

In the course of business, enterprises systematically enter into economic relations with other entities, such as employees, founders, customers, suppliers, financial and credit institutions, other counterparties, state and local authorities, etc. Such relationships result in receivables, which are subject to continuous control by management and financial services. In this regard, it is necessary to ensure that information on receivables is reflected in the accounting system in a timely and accurate manner.

Organisation of accounts receivable accounting at an enterprise of any form of ownership is important as it helps to streamline information, transparency and reliability of data on settlement transactions with debtors.

In order to ensure that the accounting in accordance with the current legislation, the following forms of its organisation can be chosen forms of its organisation:

- 1) introduction to the staff of the enterprise or establishing an accounting department headed by a chief accountant;
- 2) use the services of an accounting specialist registered as an entrepreneur who carries out entrepreneurial activity without forming a legal entity;
- 3) conducting on a contractual basis accounting by a centralised accounting department or an audit firm;
- 4) independent accounting and reporting by the owner or manager of the enterprise.

It is necessary to pay attention to the fact that independent accounting is not possible in budgetary institutions and enterprises whose reports whose reports must be made public. Also it should also be remembered that when hiring the position of an accountant, the head of the enterprise is prohibited from keeping records.

Today, the methodological and practical methodological and practical principles of organisation of accounting for settlements do not use the opportunities for growth positive impact of accounting and control over compliance with the payment discipline of business entities.

However, today there are a number of problems with this issue, namely:

1. Insufficient development of methodological approaches to the classification and valuation of receivables for goods, works and services.
2. Inability to obtain information on accounts receivable in the amount and form sufficient to analyse the company's settlements with customers.
3. Inadequate and inefficient methods of calculating the provision for doubtful debts in accordance with NP(S)BU 10.
4. Insufficient development of the chart of accounts and instructions for its application for accounting for payments of customers and clients.
5. The system of internal control of receivables at enterprises is not properly established.
6. Underdeveloped forms of refinancing for effective management of receivables. Therefore, there is a need to develop some measures to improve the accounting of settlements with customers and receivables themselves [3].

To address these issues and improve accounts receivable accounting, the following measures can be proposed:

1) to use the method of accrual of the provision for doubtful debts based on the classification of receivables for goods, works, services by

by maturity (up to 3, 6 and 12 months);

2) use the method of settling accounts with customers, which is widely used in countries with developed market relations, i.e. the method of granting discounts for early payment;

3) create an allowance for doubtful debts based on the results of the receivables inventory at the end of the year before preparing the accounts, and use it during the reporting year;

4) increase the number of buyers and customers of the enterprise to reduce the risk of non-payment of debts;

5) improve control over the status of settlements with debtors, in particular overdue debts, timely identifying the types of receivables that are unacceptable for the company;

6) to monitor potential debtors (assessment of financial condition and solvency, market reputation, image, etc;)

7) it would be advisable to evaluate receivables using international standards;

8) the ratio of receivables should be monitored in a timely and periodic manner. After all, a significant excess of receivables over payables poses a threat to the financial stability of the enterprise and requires the attraction of additional sources of financing [4].

In the activities of enterprises, situations arise that affect the timely fulfilment or non-fulfilment of obligations. This means that when settling accounts with counterparties, accounts receivable or accounts payable may arise in the accounting or accounts payable may arise in the accounting records. Timely control over settlements, prevention of overdue accounts payable debt should be the basis in the organisation of their accounting.

Summing up, we can say that the organisation and methodology of settlement operations is a rather complex system, which determines the effectiveness and correctness of management decisions and the development of the business entity as a whole, so it requires constant research and improvement in the context of a separate accounting object for the calculations made.

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ОРГАНІЗАЦІЙНІ АСПЕКТИ АНАЛІЗУ ВИКОРИСТАННЯ ОСНОВНИХ ЗАСОБІВ ПІДПРИЄМСТВА

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Основні засоби є важливою економічною категорією. Завдяки основним засобам різні за своєю галуззю діяльності підприємства можуть виготовляти продукцію, надавати різноманітні послуги, здавати основні засоби в оренду, тим самим заробляти кошти й розвиватися далі. Фундаментом для розуміння поняття про основні засоби є НП(С)БО 7 «Основні засоби». За даним наказом основні засоби – матеріальні активи, які підприємство утримує з метою використання їх у процесі виробництва або постачання товарів, виконання робіт і надання послуг, здавання в оренду іншим особам або для здійснення адміністративних і соціально-культурних функцій, очікуваний строк корисного використання (експлуатації) яких більше одного року (або операційного циклу, якщо він довший за рік) [1].

Для попередження ризиків на підприємстві, пов'язаних з не ефективним використанням основних засобів, та зменшення негативного впливу на показники майбутніх періодів, проводять економічний аналіз. Аналіз основних