

БУХГАЛТЕРСЬКИЙ ОБЛІК, АНАЛІЗ ТА АУДИТ

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ADAPTATION OF ACCOUNT REGISTERS OF SMALL ENTERPRISE SUBJECTS TO THE REQUIREMENT FOR THE COMMON ACTIVITY ACCOUNT

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Formulation of the problem. One of the main elements of market transformation is small business. The concept of its development should include both the creation of common market conditions – market infrastructure, motivational mechanism, and a special state support system.

The state supports the development of small business in the country through the adoption of relevant laws, other normative documents, programs, regulations, recommendations aimed at creating favorable conditions for the functioning of small business entities. In Ukraine in order to support the activities of small enterprises, the simplification of accounting was approved by the relevant legislative and regulatory acts, in particular, “The chart of accounts of assets, capital, liabilities and business operations of small businesses” [1].

The introduction of amendments to this document caused the need to adapt the existing forms of accounting and accordingly their accounting registers to the new requirements. Therefore, in the present situation this is one of the topical issues of accounting organization of small business entities, in particular, carrying out joint activities.

Analysis of recent researches and publications. The issue of accounting organization in small businesses is devoted to a significant number of publications, which reveal the problems of applying simplified forms of accounting.

So, in the work by Makarova O.V. [2] it is noted that the procedure for conducting registration and application of the forms of registration of small business entities depends on the peculiarities of entrepreneurial activity, the taxation system and the selected system of accounting accounts.

As a result of the analysis of the legal framework for the regulation of accounting of small businesses were detected discrepancies of certain normative-legal acts in the work by Hohol T.A., Niporko N.I. [3]; ways of their harmonization were determined. In his further research, Hohol T.A. conducts in-depth analysis of the development of a simplified form of accounting in Ukraine, taking into account changes in the legal framework and clarifies the peculiarities of the technological aspects of the accounting process at different time intervals [4].

The work by Makarenko A.P., Melikhova T.O., Chkalova N.S. is devoted to the improvement of the registration registers of the simplified form of small business entities in order to correctly group the information into account, the timeliness of financial reporting, the transparency of data for control, and the convenience of conducting the analysis. [5], [6]. The authors proposed a methodology for filling the simplified financial report of a small business entity on the basis of the registered registers put into effect and the developed information base [6].

The main material. The application of the “simplified” accounts plan [1] involves the accounting of

economic instruments and their sources in registers based on the main accounts, which in this case, in addition to their direct accounting tasks, perform functions that are inherent in other accounts. This approach allows to reduce the number of accounts used by a small business without reducing the quality of accounting information.

Simplified account plan is advisory. Therefore, the question of which scheme of accounts to apply (simplified or general), small business entities decide on their own. However, the simplified application of the schedule of accounts is the basis for the use of simple and simplified forms of accounting developed within the framework of the state program of support of small business entities and introduced for the use of the Methodological Recommendations on the Application of Small Business Accounting Registries [7] and the Methodological Recommendations for Application of Registers of Accounting by Small Enterprises [8].

In order to improve the accounting by small business entities, changes were made to the simplified plan of accounts [9, 10, 11], namely:

- accounts 84 “Expenses of operating activities”, 85 “Other expenses” are excluded;
- accounts entered: 48 “Targeted financing and target revenues”, which summarizes the information on proceeds and balances of targeted financing and targeted revenues from the budget and other sources, including tax-exempt funds in connection with the granting of tax privileges for profit; 74 “Other income”, intended for generalization of information on other income from operating and ordinary activities of the enterprise, except for income from the sale of products (goods, works, services); 90 “Cost of sales”, where the production cost of goods sold (works, services) and / or the cost of goods sold are generalized; 96 “Other expenses”, which forms data on other operating expenses and other expenses of ordinary activities, as well as the amount of taxes to be paid in the reporting period in accordance with the law.

These changes to the simplified account plan require the reformation of accounting registers of a simple and simplified form.

A simple form of accounting combines the use of two main accounting registers: information on wage accounting (typical form 3-m) and the Journal of accounting for economic transactions (Form K-1). To take into account changes in the simplified account plan in the accounting registers of a simple form of accounting it is enough to delete the graphs “84 Operating Expenses” and “85 Other Costs” and add graphs 48 “Targeted Financing and Target Revenue”, “90 Implementation Costs”, “91 Total Production Costs”, “96 Other Expenses”, “74 Other Income”.

The application of the simplified form of accounting for today is provided in two versions, the order of formation of registers by which is determined [7] and [8].

Under the simplified form, regulated [7], analytical and synthetic accounting is carried out in five statements (Table 1).

As can be seen from Table 1, the introduction of amendments [9, 10, 11] to the simplified plan of accounts requires adjustment of the contents of the accounting registers of the simplified form of accounting (column 4, table 1). At the same time, most of the information (1st, 2nd, 3rd, 4th) of these changes is possible by replacing the names of individual graphs like a simple form, and only the 5th note needs structural changes.

In connection with this, application of the simplified form of accounting is possible in one of two ways:

- using information 5th in the form provided [7], and the working plan of accounts, where the accounting of costs occurs on accounts 84, 85;
- using the data of the 5th, in which accounts 23, 90, 91, 96, and a simplified account plan are used to account for expenses.

Under the condition of keeping the cost accounting for the first option, the subject of small business registers the simplified forms in the manner prescribed by the methodological recommendations [7].

When implementing cost accounting for the second option for displaying information, structural changes to sections I and III of the 5th are introduced.

Section I is intended for accounting of expenses on accounts 90 “Cost of realization”, 91 “Total production costs”, 96 “Other expenses”. In articles 1 to 6 of Section I, in the debit of the account 91 “General Production Costs”, based on the primary accounting documents, the total production costs are shown, after which their distribution and write-off in the debit of the accounts are carried out:

- 23 “Production” – in the sum of variables and constant distributed total production costs;
- 90 “Cost of sales” – in the amount of constant unallocated total production costs.

Table 1

Appointment of accounting registers of the simplified form of accounting of joint activities

Register of Accounting	Accounting Parcel	Records of the Simplified Account Schedule		
		before making changes	after making changes	
1	2	3	4	
Note 1st	Section 1. Ready money and cash accounting	30 "Cashier"		
	Section 2 Accounting for cash and cash equivalents	31 "Bank accounts"		
The 2nd title		20 "Production Reserves"		
		26 "Finished products"		
Report 3rd	Section 1. Accounting for settlements with debtors and creditors	37 "Settlements with different debtors"		
		55 "Other long-term liabilities"		
		64 "Settlement of taxes and payments"		
		68 "Payments for other operations"		
		69 "Revenues of future periods"		
	Section 2. Accounting for payroll calculations	66 "Payments calculations"		
Note 4th	Chapter 1. Accounting for non-current assets and depreciation (wear)	10 "Property, plant and equipment"		
		13 "Depreciation of non-current assets"		
	Section 2. Accounting for capital and financial investments and other non-current assets	14 "Long-term financial investments"		
		15 "Capital investment"		
		18 "Other non-current assets"		
35 "Current Financial Investments"				
5th note	Section 1. Accounting for expenses	84 "Operating expenses"	90 "Cost of realization"	
		85 "Other expenses"	91 "General expenses"	
		–	96 "Other expenses"	
	Section 2. Accounting for production costs		23 "Production"	
	Section 3. Accounting for income and financial results	44 "Retained earnings (uncovered losses) "		
		70 "Revenues"	70 "Revenues"	
		-	74 "Other income"	
	79 "Financial result"			
	Section 4. Accounting for equity, expenses for future periods, provisions for future expenses and payments	39 "Expenses of future periods"		
		40 "Equity"		
		47 "Provision of future costs and payments"		
		-	48 "Targeted financing and target revenues"	
Balance role				

Hereinafter, section I shows the information on the debit of the accounts 90 "Cost of realization" and 96 "Other expenses" in section I and there is a write-off of expenses in the debit of account 79 "Financial result", which simultaneously is reflected in section III of the information.

Section III is intended to systematize information about income, financial results, retained earnings (uncovered losses). First, it reflects all income from the credit account 70 "Revenues" and 74 "Other income". Then they are written off on a financial result on a credit account 79 "Financial result", while at the debit of this account, the total amount of expenses written off from accounts 90 "Cost of implementation" and 96 "Other expenses" according to the data of section I of this report is formed, and then by comparison Turnover of the account 79 "Financial result" is determined by the financial result and is reflected in the account 44 "Retained earnings (uncovered losses)".

Legal entities – economic entities that conduct a simplified accounting of income and expenditure without the use of double entry [8], use four logs: 1-ms log of asset accounting; 2-ms log of accounting of capital and liabilities; 3-ms journal of income accounting; 4-ms journal of cost accounting. When drawing up these accounting registers, the use of accounting accounts is not foreseen, therefore changes to the simplified Invoice Plan have not affected their use.

Conclusions and suggestions. The conducted studies indicate that the approved forms of accounting registers of the simplified form of accounting do not take into account changes in the simplified plan of

accounts, and therefore need to be improved and brought into compliance with regulatory documents. The proposed version of accounting registers can be used in the practical activity of small business entities that carry out joint activities prior to the approval of official changes.

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A. Dmytrenko, PhD (Economics), Associate Professor. Poltava national technical yuri kondratyuk university. **L. Marchenko**, Accountant «VK OOO “TEHKOMPLEKTSERVIS”». **Adaptation of account registers of small enterprise subjects to the requirement for the common activity account.** The article presents the results of adaptation of accounting registers of small businesses according to the requirements of the updated simplified chart of accounts. Presented forms of accounting registers and the methods of their preparation can be used by small businesses in practice for accounting in a simplified form.

Keywords: small businesses, a simplified chart of accounts, a simplified form of accounting, accounting registers.

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Ключові слова: суб'єкт малого підприємництва, спрощений план рахунків, спрощена форма бухгалтерського обліку, облікові реєстри.

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Ключевые слова: субъект малого предпринимательства, упрощенный план счетов, упрощенная форма бухгалтерского учета, учетные регистры.