

specific users of financial information in order to practical implementation of the envisaged measures to unify and harmonize the domestic accounting system with IFRS.

Thus, the harmonization of accounting in Ukraine in accordance with the requirements of international accounting standards and reporting in the context of European integration and comprehensive development of global partnership requires compliance with the requirements of the international accounting system. It can be possible with the implementation of the harmonization process necessary for the effective development of economic entities.

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## **STRUCTURE OF ECONOMIC PROCESSES IN ENTERPRISES FOR ACCOUNTING AND TAXATION**

The process of approaching to the activity of the enterprise is a theoretical basis for distinguishing the perspectives of business processes within the strategic development of the enterprise. Under this approach, on the one hand, there will be a regulation of the flow of flows that take place in the activity of the enterprise, and on the other – the development of specific indicators with the expansion of the composition of accounting nomenclature for their registration. Such expansion of accounting data and approaching to the organization of enterprise management also changes the rules of implementation of accounting process – process-oriented information systems. These systems are based on cost accounting for processes and activities. The purpose of their operation is to collect and process information on the effectiveness of these processes and activities. It is possible to achieve this goal due to the fulfillment of a number of tasks before the processing of accounting system, namely: the formation of information on costs and revenues of processes; determining the effectiveness of these processes; analysis of the efficiency of using the necessary resources to carry out these processes.

To build a process-oriented system of accounting and taxation, the separation of individual processes of economic activity of the enterprise is vital

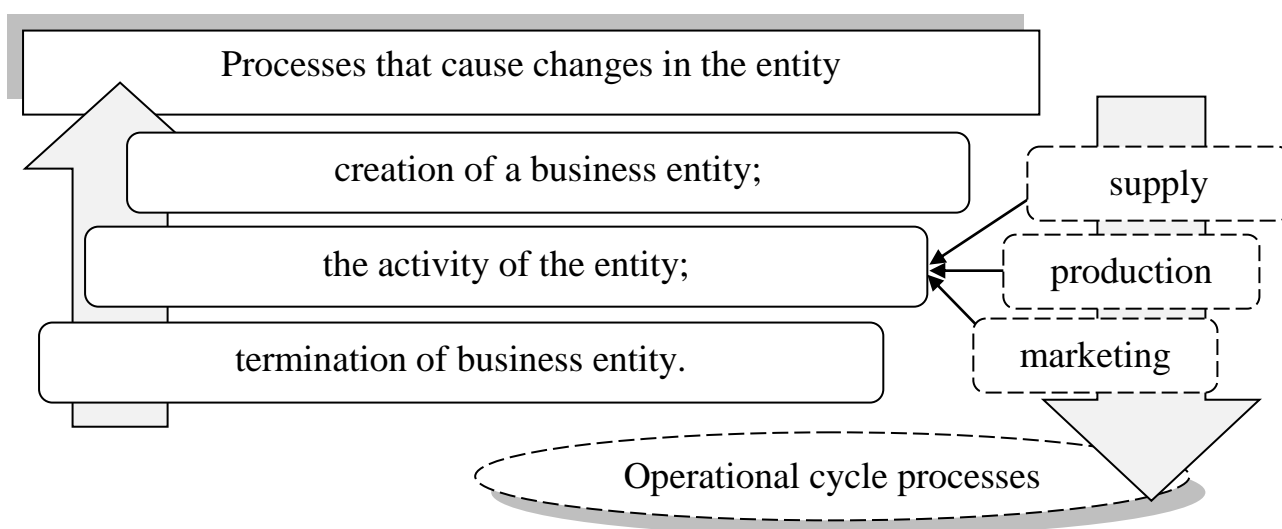
and is based on the ideas of modern management – grouping business operations by their main characteristics in terms of management structures (powers and costs of maintaining different costs) for the purpose of transitional.

Economic processes that take place in business activities are a set of similar operations that are aimed at performing a specific economic task. That is, the interaction of material, technical, labor and financial resources, as a result of which products are created, works are performed or services are provided.

There is no standard list of processes that take place in an economic activity. Enterprises should develop their own structure of processes and determine the sequence of their passage, based on specific organizational and technological features of the activity. By considering the activity of a particular enterprise through the lens of processes, a deeper knowledge and understanding of the situation that takes place in a specific period of time is achieved.

However, in the scientific and educational literature, in essence, everything boils down, basically, to the separation of the main three economic processes that are to be reflected in the accounting system – supply, production, marketing. In terms of the regularity of the processes and the sequence of the production cycle, the extension or modernization of the material and technical base (the investment process) should not be included in this series.

At the same time, they should be grouped and distinguished such economic processes that cause changes in the entity and operating cycle processes (Fig. 1). Each of them should be subject to mandatory accounting in order to obtain complete information on its effectiveness in order to further tax, respond promptly and make an effective management decision.



**Fig. 1. Composition of business processes for accounting and tax purposes<sup>1</sup>**

Therefore, the first type of economic processes should be understood as the establishment of an entity by contributing to the share capital by the founders or by changing the legal form of a pre-existing entity. At this time, the accounting department is tasked with the proper organization of accounting, the formation

of accounting policies of the company, the reflection of the formation of authorized capital, etc.

For a manufacturing enterprise, obtaining the finished product is usually cyclically continuous. The cyclicity of obtaining the result of entrepreneurial activity is characterized by three main processes: supply, actual production and marketing. It is logical that the second type (that is, the enterprise's own activity) is characterized by processes of operating economic activity and includes processes of supply, production and sale (realization). In general, the activity of any enterprise consists of three continuous and interrelated economic processes:

supply – that is, the acquisition of the means and objects of labor necessary for the enterprise to meet its production needs;

production – the process of direct production of finished products (or the provision of services or works);

marketing – which is responsible for fulfilling the contractual obligations to customers and buyers to provide them with finished products, works or services and to obtain revenue for it, to make payments for the transaction.

The main tasks of accounting of the supply process are: optimal and timely establishment of the volume of necessary purchases; accounting and control of receipt of material values at the enterprise; make payments with suppliers for purchased funds and display them in the account.

With regard to the tasks of accounting for the production process, the key issues here are the development of an order of accounting for the cost of production of finished products, control of production and calculation of its planned and actual cost.

At the exit of the production system, after the production process is completed, finished products are sold to final consumers (buyers) directly during the sales process. From the buyers to the enterprise comes the money that goes out of the system when paying the suppliers of input factors of production, leading to a cyclic repetition of these processes.

The accounting tasks of the process of sale of finished products, works and services are: formation of information on the volume and structure of products (works and services) sold by the enterprise for a certain period; control of fulfillment of contractual obligations with buyers and customers; accounting for accrual and payment of taxes and fees dependent on the volume of budget; calculation of financial results at all, at the enterprise and by particular types of products, works and services. As the result of the implementation process, the company receives the result of its operating activities, at this stage, the main task of accounting is to determine whether it is profit or loss. That is, the processes that change the condition of the means and sources of their formation, form new objects, new results, in general, create in the whole system a new

increase in quality, which some economists (including O.B. Pugachenko) equate to the so-called synergistic effect [2, p. 64].

If the company has achieved the desired result for which it was created, or for other reasons is unable to continue the usual consistent activities – it must go through the process of termination (which is a process of liquidation). Therefore, the third and final process involves the liquidation of the entity and involves the termination of the entity for certain objective reasons. Such reasons may be: either an arrangement to terminate with the consent of the founders, or by changing the entity's legal form as a result of its reorganization, or by conducting a bankruptcy procedure of the entity, etc. At this stage, it is necessary to first determine the responsible persons for accounting, to create a liquidation commission. The task of accounting is to make the necessary settlements with creditors according to their turn, to cooperate with state and controlling bodies on liquidation of the enterprise, formation of liquidation balance sheet, etc.

In any process, the accounting system is in close liaison with the tax authorities. It is the application of the process approach to the activity of the enterprise that is relevant for determining the system of taxation of the enterprise, because for example to the operating activity of the enterprise and the process of liquidation, completely different rules of taxation legislation apply.

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## **ОЦІНКА СТАНУ ОБЛІКУ ТОРГОВЕЛЬНИХ КОМПАНІЙ**

Проблеми організації обліку фінансового-господарської діяльності торговельних компаній у період впровадження міжнародних стандартів обліку досліджували провідні українські та зарубіжні вчені-науковці: О.С. Бородкін, Ф.Ф. Бутинець, С.Ф. Голов, І.В.Жолнер, В.М.Костюченко, М.В. Кужельний, В.Ф.Палій та інші.

Незважаючи на велику кількість наукових досліджень фінансового-господарської діяльності підприємств виникає потреба у їх систематизації,