
ACCOUNTING, ANALYSIS AND AUDIT

Gorbachova O.M., Oliynyk I.A.**WAYS TO IMPROVE INVENTORY ACCOUNTING**

Ukraine is in the process of improvement of market conditions, requiring significant changes in the functioning of the economic mechanism and harmonize the interests of all stakeholders. On how to effectively use existing stocks depend on the overall results of the company. The market economy encourages enterprises to introduce new techniques and technologies, expanding possibilities for the use of new financial instruments and mechanisms, in practice there is a problem about the reality of their application.

From the solution of this problem depends on local businesses in the economy, its financial position, competitiveness in the market. Stocks is a significant part of the assets, they have a special place in the property and a dominant position in the cost structure of enterprises in various fields, which is why the rationality and efficiency of accounting is very relevant today.

One of the main, most difficult and problematic issues of methodology of the new accounting system is correct and rational reflection in the accounting of the original cost (actual cost) stocks, identification and

mapping in synthetic and analytical account of the actual cost of low-value items spent on the production of goods (works, services).

Taking into account the views of different authors, it can be argued that inventories play an important role in the efficiency of economic activity. The economic activities of the company include the use of large inventories. Inventories occupy a special place in the property and a dominant position in the enterprise cost structure of different areas. From the correctness of accounting reserves depends on the accuracy of earnings received now and save most stocks. Accounting for reserves is in physical and monetary meter. There are various methods of evaluating reserves, each of which has its advantages and disadvantages, so it is very important to choose the method by which you can most accurately assess stocks, depending on the enterprise.

In this regard, a number of problems in the management of inventory and account for their support. Therefore, the accuracy of the calculation depends on stock assessment will follow the enterprise.