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**ORGANIZATIONAL FRAMEWORK FOR ACCOUNTING OF LOGISTICAL ACTIVITY OF THE ENTERPRISE**

Managing the supply activity involves the monitoring of specific economic indicators which serve the financial, commercial and other purposes. Depending on the chosen strategy of positioning of the enterprise on the market and formulated financial goals within the framework of its specific segments, you can define the role and criteria of evaluation in accounting of each indicator [1].

As the main coordinator of development of transport system of Kazakhstan, JSC “NC “KTZ” carries out a strategy of competitive transport business at international scale. The primary part in the transport and logistics concepts is assigned to the rail transport. Aktau international sea commercial port (AISCP), the international centre of boundary cooperation (ICBC) “Khorgos” and special economic zone (SEZ) “Khorgos-Eastern gate”, as well as the network of airports are placed under management of the company JSC “NC”KTZ”. Features of international trade-economic relations of Kazakhstan are: - first, a large proportion of the volume of exports and imports in value terms of GDP, which indicates a high level of dependence of economic development on foreign trade and cooperation ties. - secondly, the products sold by Kazakhstan on the international market (except oil transported via pipelines) is large-capacity cargoes: coal, grain, fertilizer, black and nonferrous metal, ore, etc. The main mode of transport delivering export goods to external markets, and a large part of imported goods to the domestic market is rail transport, which is the leader in weight measurement of the work performed.

Based on the goals of logistics, the activities of any commercial organization in procurement involve the provision of the materials for the production at reasonable prices, and in accordance with the production program, as well as with minimal cost for performance of the logistics process. The objectivity of the management decisions at this stage entirely depends on the quality of the accounting information, its accuracy and relevance. The shortage of the similar information can be eliminated through the application of specific strategies of management accounting and inventory management based on it.

This strategy implies the application of a number of accounting techniques for providing information in the field of procurement. This raises the need to classify the techniques of financial and management accounting of logistic activities. We offer accounting tactics in which the functions of logistics management are provided to a greater extent by data from the information field of the management accounting, but not financial. This is because the methods of financial accounting are based on official accounting standards, which are limited by two regulations of the “Provisions on accounting” (PA), regardless of the purposes of logistics management: PA 5/01 “Accounting of inventories” [4] and PA 10/99 “Expenses of organizations” [5]. These standards do not assume flexibility in the formation of accounting information depending on the goals for management of commodity-material assets (CMA). Such techniques include the techniques of management accounting (column 3 of table 1), which are more flexible and allow you to transform the information of financial accounting depending on management objectives. In this regard, in table 1 a sampling of the accounting techniques is arranged to control logistics activities and assess the quality of management decisions at this stage.

This list of techniques is not exhaustive and must be applied in full. Some of the techniques are compulsory to reflect in the accounting policy on accounting, but others are

desirable for use in management account. Based on these positions, the structure of the techniques is formed in table 1. A set of accounting techniques listed in table 1, is rarely used in full in the enterprise, due to the lack of corporate regulation in relation to the management system. However, this doesn't enable to deny the existence of these techniques as such. In a particular manifestation, to a greater or lesser extent they are used at each plant.

Table 1 – Classification of accounting methods at the stage of logistics activities in financial and management accounting

№ п/п	Account reception	For use in	
		financial accounting	management accounting
1	2	3	4
1	The concept of accounting unit of inventories	x	
2	Evaluation of inventories at the stage of storing	x	x
3	The accounting treatment of inventories in the warehouses of the enterprise (monetary, quantitative, accrual basis)	x	
4	The election of the personal responsible for the safety and control of movement of inventories	x	
5	Evaluation of inventories at the stage of assignment to the production use	x	x
6	The order and timing of inventory audit	x	
8	The registry of unified primary documents on inventory count	x	
9	The registry of specialized (not standardized) primary documents on accounting of inventories	x	x
10	Schedule for document flow of primary documents	x	
11	The accounting procedures for costs associated with the acquisition of inventories	x	x
12	Classification of expenses for the procurement of goods and materials on variable and fixed cost items		x
13	Methods of rationing of circulating assets		x
14	Methods of formation of the marginal cost of inventories at the stage of storing		x
15	Calculation methods for the optimal amount of purchased materials		x
16	Methods of calculation of indicators of working capital turnover		x
17	Forms of the internal reporting		x

Thus, the proposed basis for the organization of accounting of logistics activities rely on the distinction between accounting methods within the financial and management accounting. This is due to differences in the goals of each.

The organization of logistics activities includes six stages, which represent the structure of financial and management accounting of the results of this activity. All methods of accounting (documentation, estimation, costing, etc.) are implemented at some or another stage, which gives the completeness to the communication within the management activities. The accounting structure is built on the principle of successive and simultaneous formation of accounting and management reporting in the framework of financial and management accounting. The contents and purpose of each account of the stages of logistic activities are presented below

**In the first phase**, the accounting implements its main function in a standard way by forming a block of primary documents of accounting. At this stage, the standard unified forms

for accounting inventories and highlighting transactions in their procurement are of importance. Standard forms of primary documents (invoices, waybills, acts of acceptance-transfer of goods and materials, acts of acceptance, etc.) with an ordered arrangement of indicators allow in an expeditious manner and electronically to read all the necessary information and divide it into two information streams: information on the group inventories and information on costs for their provision.

It is not excluded at this stage, the use of specialized forms of primary accounting documents, which are not regulated by the above standard. Introduction of special forms will be justified only in the case of the use of these documents for management purposes.

In **the second stage**, come into effect the Regulations on accounting PA 5/01 "Accounting of inventories" and the Regulations on the accounting PA 10/99 "Expenses of the organization". In accordance with the first standard in the accounting system of the enterprise commodity-material assets are accounted at the value specified in the primary documents, or on account value. The used option is provided in the accounting policy of the enterprise. In accordance with the second standard the costs associated with the procurement of goods and representing a portion of the actual original cost of inventory are reflected in the accounting treatment. The sequence of formation of the initial cost of inventories in the financial accounting system will not allow to determine the actual cost of inventories, including the cost of goods and materials and costs for their procurement earlier than the end of the reporting period.

Therefore, the control in the financial accounting system is limited, on the one hand, by the period, on the other hand - by the analytical levels for accounting of these assets.

Such restrictions on the accounting mechanism cannot be demanded in the enterprise management system. For these purposes, working out in details of cost of storing by their place of origin, by sales, by customer segments, according to territorial characteristics, etc is required. However, this working out in details in the financial accounting system will lead to its complexity and excessive load on the registers that will be over-crowded with information more suitable for analysts than for accountants and account managers. The introduction of so many management levels in accounting policy will make it hostage to the multilevel structure of account at the stage of logistic activities. Management techniques are flexible and changeable and should not be spelled out in official accounting policy, but must be reflected in the internal standards of the enterprise.

Thus, the aim of the second stage of logistics activities accounting remains the formation of the initial cost of inventories in accordance with accounting standards in the context of inventory signs of goods and materials and cost items for costs on procurement.

**The third stage** is intended for formation of costs of procurement in a management aspect, namely in the context of cost items that has no practical significance for financial accounting. As cost items are accepted uniform directions of expended funds at the stage of procurement, which will detail expenses for areas of responsibility. As example of cost items for this directions of activities can serve such items as "Wages of supply department", "the Cost for control of quality of goods and materials", "Customs fees", "Costs of storage", etc. A full set of articles will be proposed in the following part of the work.

Each cost item is connected with the performance of the specific function in the logistics stage, which allows choosing an instrument of control of costs for a particular item. For example, the relationship of number of executed functions and their total cost in real-time mode will allow you to assess the executive functions of each unit in the chain of logistic activities. In turn, each item consists of a familiar set of elements taken into account in the financial accounting system and allowing the control of elements in standard accounting.

But no matter what the set of cost items is, a prerequisite is the classification of costs for each item in the context of fixed and variable costs. Such condition in management accounting is due to the fact that variable expenses are the worst affected by changes, which can be changed in the course of adopting management solutions. Least prone to change are fixed costs.

The purpose of **the fourth stage** consists in the grouping of cost by centers of origin and calculating the cost of each of them depending on the chosen calculating operational units. As cost origin centers for the study of the activity, the warehouses of the company, marketing department, customs department, transport section, department of materials quality control or laboratory (if required), weighing and other services are accepted.

According to the functional interests, these entities perceive the problems of management of inventory stocks in the light of their own interests, which may conflict with the strategy of targets. If they understand their main objective as providing the company with inventory, then they see the provision on the principle like "the more, the better" as their purpose. They will increase inventory stocks for fear not to disrupt the performance of industrial stocks. This position will be held up at the stage of conclusion of the contract, which will require a large amount of pre-payment. This will allow avoiding extra effort in the relationship with financial services agencies when making payment in a fractional way based on a fractional schedule of supply. They are concerned about the diversion of working capital of the enterprise to a lesser extent, "while the financial or planning departments traditionally involved in the costs management try to reduce inventory stocks to the lowest possible level, thereby reducing storage costs and increasing the turnover of current assets.

Fundamental ways to solve the conflict for two objectives: either the policy on reserves is determined by the stronger influence of a particular structure in the company, or it is regulated at a higher level of management based on the strategic priorities of the company as a whole, establishing a compromise between risk and cost or liquidity and turnover"[2].

Information of the fourth stage can be obtained in the system of management accounting, as a result of conducting additional analytical level in the form of cost centers within the framework of logistic activities. Cost accounting for each unit (cost center) involves the calculation of the cost of calculation objects for each of them. As such, a natural indicator reflecting the function of the unit (ex\ a contract to purchase, 1 meter of warehouse space, 1 ton cargo, etc.) was chosen. This will minimize costs per unit of operable unit functions.

Financial accounting should not be burdened by this information which can be structurally changed. For example, if you change the structure of the subdivisions or the kind of a calculation unit, this will entail the amendment of the Annex to the standard "Classifier of subdivisions and objects of calculation".

The final stages of a coherent receiving of accounting information on accounting of logistics activities is the formation of statements. **The fifth stage** involves development of internal reporting for any date and in any sequence depending on management objectives. The speed of reporting depends on the capabilities of the software and stated needs of administrative staff. For example, reporting under items of expenses of logistics activities, reporting on cost centers, reporting on the cost of calculation units of the cost centers can be configured in a system mode.

The result of **the sixth stage** is the external financial statements and reporting provided by the management company or to the legislative bodies. Economic indicators in such statements are reflected by the total amounts and in accordance with the standards of financial reporting.

As a result, the proposed structure of the account levels is based on a common information base the first stage in which financial and management accounting "get out" its information based on specific goals. To obtain accurate and timely information, contributing to optimal management decision-making, the company needs a uniform system of accounting, valuation, planning and forecasting. The basis of management accounting of material and production resources should be based on the report on the movement and use of inventories both for cost centers, and the centers of their origin and responsibility. The accuracy of an important indicator as the cost of the manufactured product depends on the proper drawing up of the accounts on the movement and use of material resources.

Thus, the creation of an effective system of cost management for procurement, which includes the accounting information in the management accounting system as an important component, plays a significant role in the solution of the problem of the rational use of material resources. It should provide the company's management by timely, reliable and comprehensive analytical information both on the progress of the successful implementation of the production program, and deviations from the established norms in the cost per unit of inventory, on the causes of losses at the stage of logistics and their perpetrators, on the cost of the procurement process as a whole and the results of this activity. Market relations dictate the need for scientific development of the subject matter, evaluation, classification and importance of inventories, as well as the efficient organization of accounting and control of their procurement use. The increase of the analyticity, quality, reliability and operational efficiency of accounting information about the presence, movement and use of material resources in the business environment will strengthen the competitiveness of any business.

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