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Features Of Accounting In The Trade Organization Possessing The Separate Units.

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ABSTRACT

This article considers specific features of the regional wholesale trade, causing exclusive approaches to accounting and reporting trade organization in the presence of geographically separate units. Direct delivery of goods, especially the food segment, to retail outlets from the supplier's warehouse is economically feasible and effective at a distance of no more than 150-200 km, for long-distance deliveries it is necessary to create separate warehouses in the respective remote sales region. In addition, with the expansion of the sales territory, the marketing support of trade (merchandising, promotions, tasting, etc.) is complicated, which requires the creation of additional regional "exclusive trading teams" (ETT) and, accordingly, a system of motivation and control of its activities. The solution of these problems becomes possible when creating territorially isolated units of various formal and legal status.

Keywords: features of the trading activity in the regional distribution, accounting and reporting in the trade in the presence of the separate divisions, trade holding

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INTRODUCTION

Large wholesale enterprises that are regional distributors of federal suppliers of goods of various assortments, in the process of developing and expanding the geography of their activities in the distribution zone, face a complex of organizational, technical and technological problems.

Thus, the direct delivery of goods, especially the food segment, to retail outlets from the supplier's head warehouse is economically feasible and effective at a distance of no more than 150-200 km, for long-distance deliveries it is necessary to create separate warehouses in the respective remote sales region.

In addition, with the expansion of the sales territory, the marketing support of trade (merchandising, promotions, tasting, etc.) is complicated, which requires the creation of additional regional "exclusive trading teams" (ETT) and, accordingly, a system of motivation and control of its activities.

The solution of these problems becomes possible when creating territorially isolated units of various formal and legal status.

MATERIALS AND METHODS

Many wholesale trading companies in the regional distribution zone create separate units, but, simultaneously with their creation, there are also problems of accounting and reporting to ensure the effective functioning of the emerging "holdings".

This is due to the presence of specific trade specific features of trade and the need for comprehensive continuous monitoring and monitoring of the main business processes of the trading enterprise:

- commodity flows (warehouse logistics);
- sales of goods (transport logistics);
- sales of goods by nomenclatural groups of trade brands;
- sales of goods by market segments and sales channels;
- expenses for sale;
- of accounts receivable from customers;
- the state and development of the client base.

The significant influence on the order of management accounting and reporting in the trade organization is provided by the complex structure of the sales market of the goods, as well as the segmentation of buyers into the following types and levels:

- retail trade (organized and unorganized);
- wholesale trade (city and regional);
- network trade (local and federal trade networks).
- HOREKA (hotels, restaurants, cafes).

RESULTS AND DISCUSSION

Naturally, in the presence of separate units for effective management of the business, it is necessary to create a system of management accounting and reporting that would ensure monitoring and control of all the above business processes, not only in the sectors and segments of the trading company market as a whole, but also structured for each separate unit.

Certain problems in accounting for revenues and expenses in general for a trading enterprise and their distribution among structural divisions, including separate ones, as well as the definition of a differentiated final financial result, arise when there are several contracts with various suppliers that have specific features of the supplier-buyer relationship.

These features can be:

- the conditions for the delivery of goods from the supplier's warehouse to the regional distributor's warehouse (the buyer's self-delivery of the goods or its delivery by the supplier);
- conditions for the return of the goods to the supplier (within or beyond the period of its suitability for sale);
- the structure of commodity trade in the region (networks, wholesalers, retail, HOREKA);
- the participation of the supplier of goods in the activities for the entry of goods into the regional distributor market (payment of the entrance to trade networks, promo-actions, provision of commercial equipment);
- Provision of discounts (re-bonuses) to the regional distributor for achieving certain distribution parameters in the reporting period (purchases from the supplier and secondary sales in the region, development of the customer base, compliance with the assortment matrix, efficient use of the provided trade equipment, reporting, holding promotions, etc.);
- the allocation by the supplier of funds for the maintenance of an exclusive trading team (ETT) to ensure sales of goods in the distribution area.

Thus, the indicator of direct profitability from sales will be the highest for goods delivered in the order of self-export, but the final indicator of the effectiveness of sales of goods from different suppliers will depend on the fulfillment of the above conditions of interaction between the supplier and the distributor and may vary from several percents to several tens of percent.

Given that the subject of contractual relations is a trading company as a "legal entity", all incomes and expenses arising from the performance of the contract pass through his accounts, therefore the accounting and reporting system should be established in such a way as to ensure a correct distribution of incoming revenues and incurred expenses for the performance results from separate subdivisions for a fair assessment of the effectiveness of their activities.

Especially it concerns the distribution of the received sums of premium-discounts, the amounts of which reach up to 10-15% of the monthly volume of the goods delivery, and in sum terms – up to 1-2 million rubles.

However, they are split according to the good ten of the indicators listed above, and it is necessary to take into account their specific significance for each of the isolated units for an equitable distribution.

Table 1: Distribution of bonus-discounts received the regional distributor OOO Prod-As from the ice-cream supplier INMARCO trademark ZAO ESSEN-PRODUCTION per August 2017

Indicators	% of purchase volume	Amount, ruble	Distribution		
			Head office	SS Stavropol	SS Pyatigorsk
Total amount of bonus-discounts	10	1123416	56171	569097	498148
including:					
- for implementation of the procurement plan	3	337025	0	194029	142996
- secondary sales	3	337025	0	187249	149776
- compliance with the assortment matrix	1	112342	0	68743	43599
- efficiency of commercial equipment	0,5	56171	0	18078	38093
- customer base	2	224683	0	100998	123685
- reporting	0,5	56171	56171	0	0

One of the specific features of the trade organization, which has separate subdivisions that exerts a

significant influence on the accounting system for income and expenditure, is that the formation of the financial result of a separate subdivision depends not only on the results of the work of its own labor collective but also on the management of the trading organization and the system of financial flows regulation used in the holding.

In the trading holding company, the entire volume of expenses of a separate subdivision (SS) is divided into two groups:

Expenses directly formed in the SS in the implementation of its commercial and financial activities - warehousing and transport logistics, rental of premises and equipment, depreciation, marketing services, staff payment, etc.;

– and so-called head office expenses – management, loan and credit services, insurance, leasing, bank services, payments to the budget and extra-budgetary funds, etc.

Some of the above services are quite specific, since they may not be absolutely necessary (mandatory) to ensure the commercial and financial activities of a particular separate division of a trading enterprise, and in these circumstances the question arises of whether they are included in the so-called "overhead" expenses for the results activity of a single separate subdivision.

This also creates certain problems in assessing the effectiveness of the functioning of a separate unit and, accordingly, in assessing the effectiveness of its management and specialists, ultimately – their motivation and material incentives, as certain parameters of commercial and financial activities of a separate unit, determining its financial condition and results are beyond their competence.

Therefore, the system of accounting for income and expenses of a trading company in the presence of separate units should provide an opportunity for a real assessment of the state of the commercial business, either by the double grouping of indicators or by separating the indicators that form the final financial result by two parameters:

- within the competence of managers and specialists of a separate division of a trading enterprise (dependent on the specific results of their activities);
- beyond the competence of managers and specialists of a separate division of a trading enterprise (independent of their performance).

This will allow to form and analyze the financial result of the activity of a separate subdivision of the trade organization with a higher degree of informativeness and objectivity.

A significant part of the additional accounting work in the creation and functioning of separate units in the trade organization in the regional wholesale market is the problem of ensuring the adequacy of tax accounting.

In accordance with clause 2 of Article 11 of the Tax Code of the Russian Federation, a separate subdivision of the organization recognizes "... any subdivision that is territorially separated from it, at the place of location of which stationary workplaces are established Recognition of a separate subdivision of the organization is carried out regardless of whether its creation is reflected in its constituent or other organizational and administrative documents of the organization, the workplace is considered stationary if it is created for a period of more than one month ...".

The creation of a separate subdivision creates for the taxpayer a number of consequences directly stipulated by the legislation of the Russian Federation - registration with tax authorities, as well as the calculation and payment of taxes and levies not only at the location of the organization, but also at the location of the separate subdivisions (Article 19 of the Tax Code of the Russian Federation).

CONCLUSION

Thus, the creation and operation of separate units in the trade organization entails the emergence of a complex of organizational, technical and methodological problems of accounting and reporting, the solution of which is an indispensable condition for the successful operation of a trading organization in a competitive regional market.

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