

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

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METHODOLOGICAL PRINCIPLES AND SOME ASPECTS OF ACCOUNTING AND ANALYSIS OF RETAIL NETWORKS IN UKRAINE

Setting the problem. Amid the global financial crisis, competition in the market is exacerbated, requirements for flexibility and quality of planning are increasing. Under these conditions, companies must decide on the choice of goods that will be included in the product range. The increase in sales and improvement of the product range efficiency depend directly on the correct assessment of profitability of each commodity item, absence of unsalable goods and goods whose costs are not justified.

The most advanced business structures in the market have network organization, that's why currently one of the best forms of retail trade is retail networks. The scale of leading enterprises and directions of their growth in the market let us refer to them as to the key elements of the current organization of commodity circulation in Ukraine, and that requires constant attention to the improvement of their activities. In these circumstances, there is a need for continued research towards the development of methods and tools to improve economic efficiency of these enterprises.

Ukraine's integration into Europe requires the transition to keeping accounting records according to international standards, so that the financial statements on the activities of companies are transparent and informative for foreign investors and can open access for domestic companies to international capital markets.

Analysis of recent research and publications. The problems of stock management are not new to the economic science, they are studied by different directions of theoretical and applied economics [6]. A number of scholars had accounting and stock analysis as focus of their scientific attention. Among them there are the following scientists: Azarian O. [2], Apopii V. [3], Kavun O. [9], Valeeva V. [4], Kramarchuk S. [11], Nikitina O. [14], Vanyan P. [5], Kytajchuk T. [10], etc. Despite their significant scientific achievements, these issues still remain valid, and therefore need to further study.

Setting the objectives. The purpose is to study special features of accounting in the retail network and to identify certain commodity groups to apply optimization measures of stock management in the retail network.

The main material of research. In the conditions of market economy, the driving force of development is the increase in the sales of goods and the development of the retail market. That is why in leading countries of the world there are supermarket chains that are clearly shaped and are constantly improving their activities. When analyzing the retail market of Ukraine, it is expedient to define the concept of "retail trade".

The word "retailing", translated from English, means "the activity of selling goods direct to the public, usually in small quantities". The concept originates from the old French word "retailer", which is translated as "a part of something", "cut something into pieces". This means that the retailer performs the function of distributing a large volume of goods that they receive from manufacturers or wholesalers, in small volumes in order to sell that to end-users [2]. Let's look at the following definitions of "retail trade" (table 1).

Considering the above-mentioned interpretation of the term "retail trade", we can say that it is an indicator of the economic relations of entities arising in the process of buying and selling goods and services for personal non-commercial use and is part of the institutional infrastructure and an element of logistics, manufacturing and supply chain that connects producers of raw materials (products) with the end consumer.

Table 1

The definition of "retail trade"

Author	Definition
Azarian, A.K. [2]	any business that focuses its marketing efforts on final customer satisfaction by organizing sales of goods and services
Kavun O.P. [9]	a type of business activity in the field of trade connected with the sale of goods directly to the consumer for personal, household, family, domestic use
Apopii V.V. [3]	trade in commodities and provision of services to customers for personal, family, domestic use which is not connected with entrepreneurial activity
The national standard DSTU 4303:2004 [13]	a type of economic activity in the field of goods turnover, which covers buying and selling goods to the end user and providing them with commercial services

Source: authors summarized from these sources

At the present stage of development of the economy of Ukraine retail market plays one of the leading roles. In the current environment, it is impossible to imagine retail sale of goods without special networks. Therefore, in the field of food retail there have appeared supermarket chains of various types, selling goods of different groups. But several decades ago the industry looked slightly different.

Let's study the evolution of the retail industry in Ukraine (fig. 1).

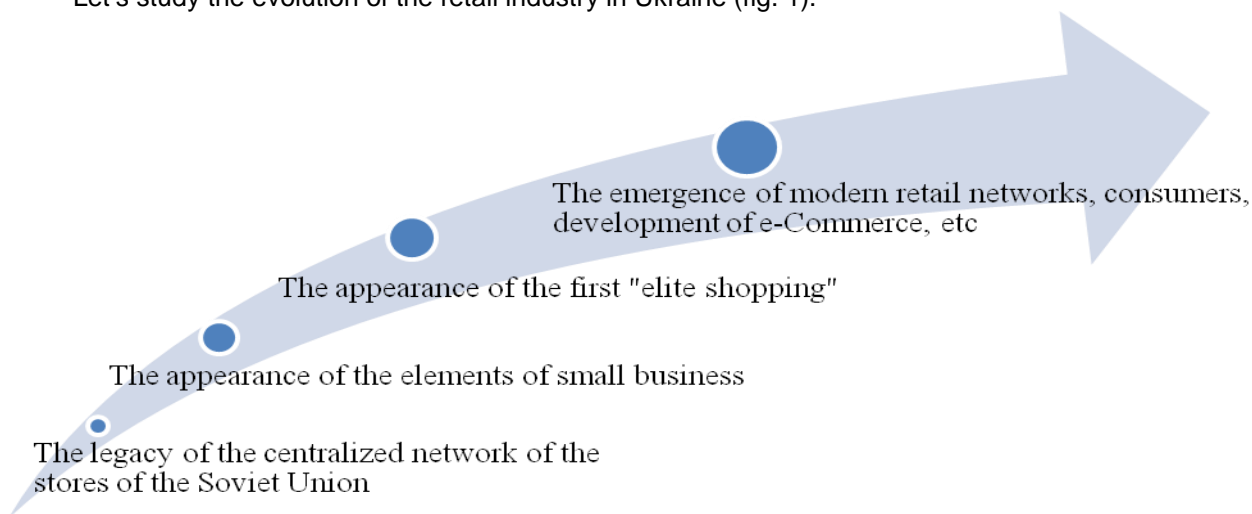


Fig. 1. Evolution of retail trade of Ukraine

Source: compiled by authors on the basis of [22]

The market is dominated by large companies of organized marketing (70%), but retail networks are inferior in this volume of trade industry, making up 44% of the market share of organized marketing. Every year networks with a universal range of products, where you can buy food, as well as household chemicals, clothing and many other goods, are playing more and more important role in the retail market of Ukraine.

In recent years, the domestic retail commodity turnover is experiencing an increase in monetary terms, but a decrease of consumption in quantitative terms (fig. 2).

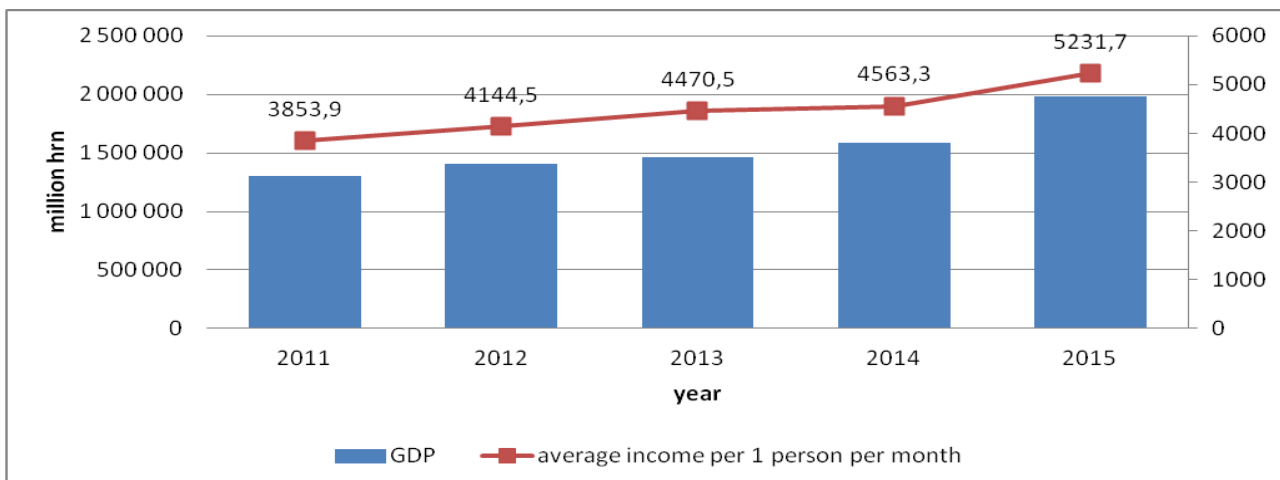


Fig. 2. Dynamics of retail goods turnover and average monthly wage

Source: constructed on the basis of [8]

The main reason for the growth of retail goods turnover in monetary terms is instability of the national currency, its exceptional depreciation, since most often food and non-food products are imported. It should be noted that this is also due to the fact that Ukraine exports a significant proportion of its raw materials that comes back to the country as finished products.

At the beginning of the year, the following retail networks were the largest in Ukraine (Fig. 3).

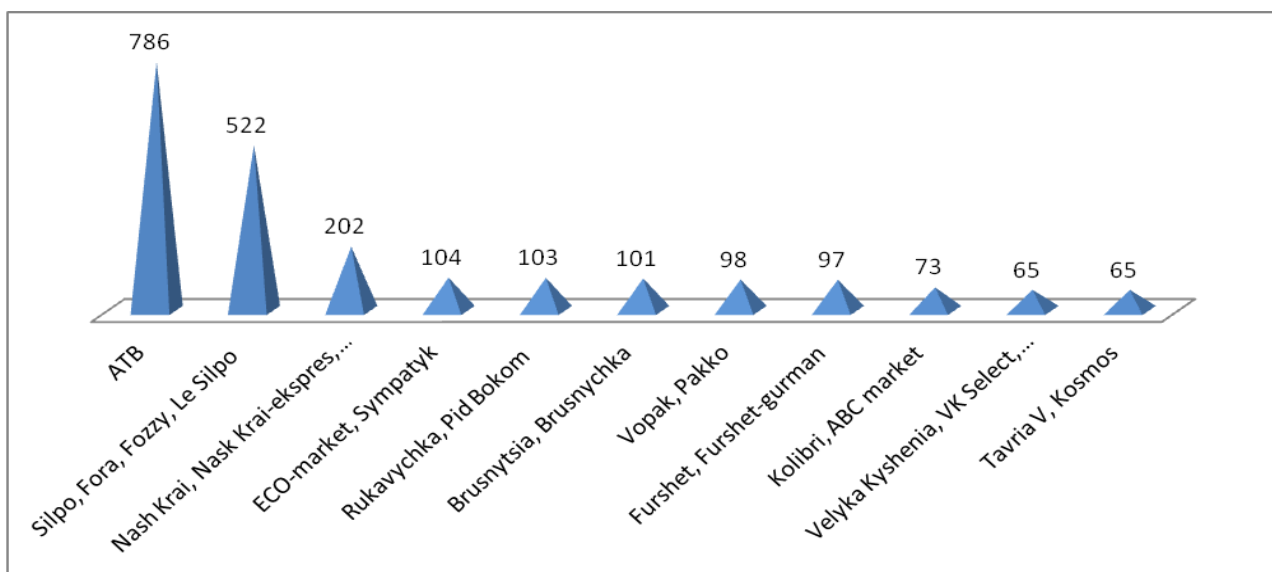


Fig. 3. Number of outlets as of 01.01.2016

Source: constructed on the basis of [21]

Thus, according to the number of outlets as of the 1st of January 2016, "ATB-Market" is the leader, with its 786 outlets, "Silpo" takes the 2nd place (522 outlets), and the third place belongs to "Nash Krai" (202 outlets), with the retail network "Tavria" that closes the top ten (65 retail outlets).

International corporations are large unities of production, trading, transportation or banking companies whose activities extend far beyond their home countries and provide them with favorable positions in production, marketing, purchase of goods and provision of services. Let's look at the top 15 international corporations in terms of commodity turnover in 2015 (table 2).

Table 2

Volume of commodity turnover of the largest retailers in the world in 2015

Rank	Retailer	Turnover, bln €	Headquarters
1	Schwarz	86	Germany
2	Carrefour	67	France
3	Tesco	65	UK
4	Aldi	52	Germany
5	Metro	51	Germany
6	IKEA	48	Germany
7	Rewe	44	Germany
8	E.Leclerc	44	France
9	Auchan	37	France
10	ITM	34	France
11	Sainsbury's	32	UK
12	Walmart	30	USA
13	Migros	27	Switzerland
14	Morrisons	22	UK
15	Media Markt	21	Germany

Source: constructed on the basis of [1]

The largest retail companies in Europe are well-established in Western countries, and the vast majority of them function in the food industry. Among the top 10, there are five companies from Germany, four - from France and one - from the UK. The undisputed number one is the German owner Schwarz-group. The Metro group, Tesco, Carrefour follow the leader, all of them with a turnover of more than € 50 billion.

Since the dynamics of retail turnover of Ukraine is determined not only by the national currency depreciation, but also by the increase in GDP, with the information concerning the forecast of the country's GDP in the future we can predict the volume of commodity turnover. Fig. 4 shows the correlation of the retail turnover of Ukraine with its GDP.

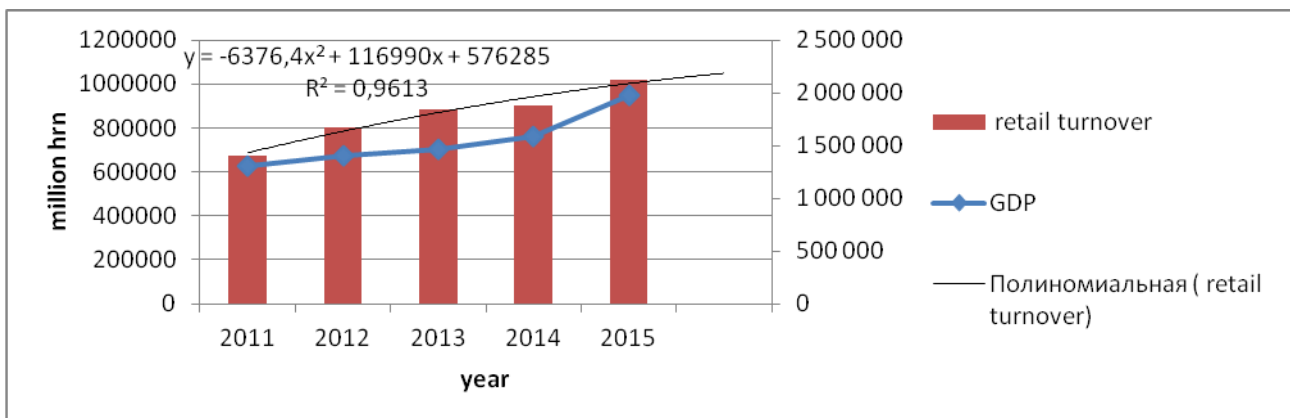


Fig. 4. Forecast of retail turnover of Ukraine on the basis of forecasted GDP

Source: constructed on the basis of [8]

Therefore, according to the received forecast, the retail turnover in 2016 will increase. It should be noted that turnover forecasting gives us the opportunity to assess consumer demand for products of a retail network, and thereby determine one of the factors that affect the efficiency of its activities in the future.

Let's consider the impact of changes in national retail turnover on the change in the number of outlets of one of the leading retailers in Ukraine. The graph showing the correlation of the change in the number of the points of sales of the retail network and retail turnover can be seen below.

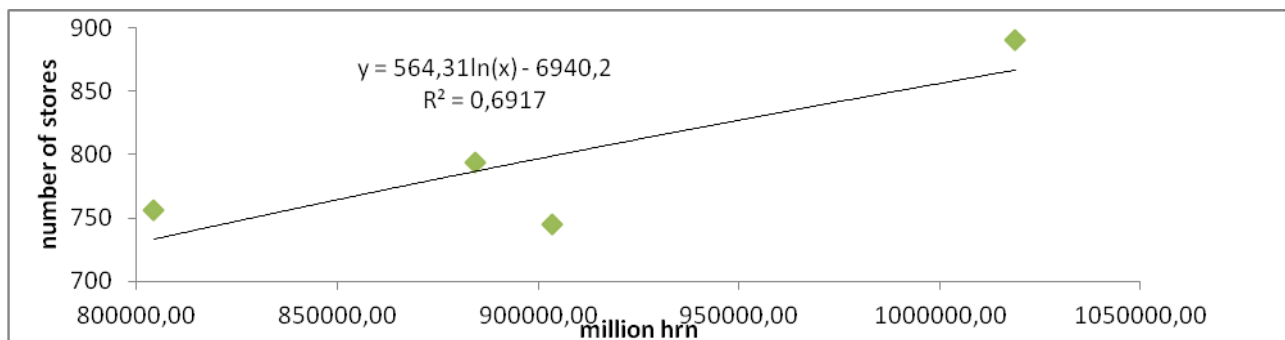


Fig. 5. Diagram of correlation of the number of outlets and retail turnover of Ukraine

Source: constructed on the basis of [8]

Therefore, such macroeconomic indicator as the retail turnover has a significant impact on the development of a retail network.

Sales activities in Ukraine are governed by the Laws of Ukraine "On entrepreneurship" [19], "On protection of consumer rights" [17], "On foreign economic activity" [18], "On consumer cooperation" [20].

Accounting and reporting in a retail network are based on the normative documents that conform to the united methodological principles defined by the law of Ukraine "About accounting and financial reporting in Ukraine" [15], Ukrainian Accounting Provisions (Standards), the National Plan of accounts of accounting of assets, capital, liabilities and business operations of enterprises and organizations, legislative and regulatory assets, taking into account the specificity of trade enterprises.

One of the special features of organization of accounting in sales is that the retail turnover accounting is conducted in the monetary terms at retail prices, with the exception of goods that require special control (jewelry, precious metals, commodities accepted for commission, etc).

The first peculiarity of accounting in a trade enterprise is that it uses the account "28" as the main one. The second special feature of accounting in retail is that all the costs are concentrated in two accounts - the account 92 "administrative expenses" and 93 "marketing costs", where prime costs are concentrated.

Integration processes in Ukraine lead to the gradual unification of document circulation, including the financial one. The quality of accounting and the level of professionalism of auditing can affect the economic prosperity of an enterprise, that's why at commercial enterprises it is becoming more common to keep accounts in accordance with the national and international standards.

Accounting according to the international standards provides access to international capital markets, promotes building of trust and clarity among foreign users.

All leading stock exchanges - New York stock exchange, NASDAQ, London, Tokyo and Frankfurt stock exchanges – a total of about 70 stock exchanges of 50 countries - require providing consolidated statements in accordance with IFRS.

In the comparative analysis of national and international standards the following results have been found. While determining the value of inventory at the balance sheet date, UAP(S) (Ukrainian accounting provisions (standards)) and IAS (international accounting standards) agree completely. Inventories are recorded in accounting and reporting at the lower of two estimates: initial cost or net realizable value. Also, when determining the Net realizable value of inventories, we define it as the expected selling price of inventories in the company's ordinary activities, with the deduction of the estimated costs of production and sales and while determining the methods of disposal of stocks.

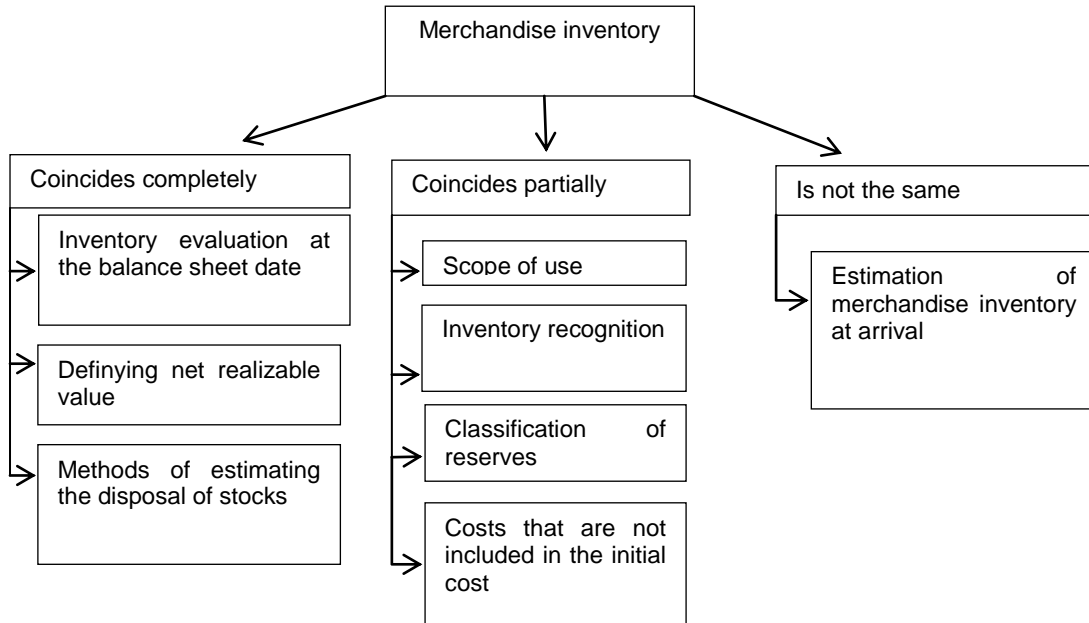


Fig. 6. Comparative analysis of merchandise inventory accounting

Source: constructed on the basis of [12; 16]

Since the article deals with the retail business, we can conclude that partial discrepancies as for the scope of use do not have any significant differences that could affect the company's reporting.

As for the recognition of reserves and their classification, UAP(S) 9 contains a more detailed list of the assets, which are determined by the stocks. IAS 2 compared with UAP(S) 9 does not identify the low value items and perishable goods as a separate group of merchandise inventory. In UAP(S) 2 the professional opinion of the accountant is important.

In both standards there is the list of expenses that are not included into the cost of inventories and recognized as expenses of the enterprise (table 3).

Table 3

The costs which are not included in the initial cost

Costs that are not included in the initial cost of inventories	
<ul style="list-style-type: none"> - limit-exceeding material waste, expenses for labour remuneration or other production costs; - storage costs, except for those costs which are a result of the production process and are necessary in order to prepare for the next stage of production; - administrative overhead expenses that are not associated with the delivery of stocks to their present location and bringing them to their current state; - sales expenses. 	<ul style="list-style-type: none"> - limit-exceeding losses and shortage of stocks; - financial expenses; - marketing expenses; - general costs that apply to the whole company and other costs that are not directly associated with purchasing and delivery of stocks and bringing them to the state in which they can be used for the planned purposes.

Source: constructed on the basis of [12; 16]

Therefore, in accordance with IAS 2, storage costs (except the costs that are part of the production process and are necessary to prepare for the next stage of production) are excluded from the prime cost of stocks. The financial costs, methodological basis of information formation, that is determined in accounting by UAP(S) 31 "Financial expenses", are not included in UAP(S) [7].

Also, IAS 2 provides a chance to make a reserve for the depreciation of stocks (especially the ones that are sold according to the fixed-price contract). UAP(S) 9 doesn't have such provision. IAS 2 does not allow including into the cost of acquiring the stocks exchange rate differences arising from the latest acquisitions of stocks. UAP(S) 9 has no provision like that, but in UAP(S) 21 "Exchange rate differences" [4] this provision corresponds with IAS 2.

IAS 2 requires cancellation of depreciation losses when there are no other reasons that could have caused the write-down of inventories. According to UAP(S) 9, in such case, the previously recognized expenses are not cancelled and recognized as income.

The volume of inventory information which is under consideration is broader in accordance with IAS 2 "Inventories" compared to UAP(S) 9. Thus, in the financial statements, in accordance with IAS 2 "Inventories", it is necessary to show:

- the accounting policies, accepted for inventory estimation, including formulas of the prime cost;
- the total balance sheet value of inventories and balance sheet value in accordance with the classifications acceptable for the business entity;
- balance sheet value of inventories recorded at net realizable value;
- balance sheet value of inventories recorded at fair value with the deduction of the costs to sell.

Trade industry during the financial crisis in Ukraine is characterized by the increasing competition, the reduction of the range of products, the creation of new, cheaper brands, which, in turn, leads to the necessity of the constant study of the needs of customers and end-consumers.

Under such conditions, the retail enterprises have to make a decision about the choice of goods that will be included in the range of sales [4]. The increase of sales and enhancement of the efficiency of the product range is directly dependent on the correct assessment of the profitability of each item, the absence of unsalable stock and goods whose costs are not paid off.

Therefore, the primary important decision for any company is to define the volume and the range of products which will be sold [11].

In order to determine and form the product range, without the goods that are not sold in the market or are in little demand, and to include the products that will sell well and earn significant profit, different models are used [4].

Traditional analytical models are based, firstly, on ABC analysis, and secondly, on the formula of the optimal EOQ (economic order quantity) and, finally, on the assumption that all random processes can be described with the standard distribution (Gaussian distribution) [5].

The ABC analysis makes it possible to form a plan for the replenishment of stores, optimum stock level, and prevention of shortages and high volumes of stock.

All merchandise stock was divided into 27 groups: cereals and legumes, cognac, champagne, beer, cookware, home appliances and other non-food products, sausage products, milk, dairy products, canned food, canned fruit, confectionary, tea, coffee, baked goods, wine, soft drinks, ice cream, other food products, household chemicals, household goods, meat and poultry, fish, fruits, berries, vodka, low-alcohol beverages.

According to the analysis, the following stock items belong to the category A: bakery products, cereals and legumes, milk, dairy products, confectionery, sausage products, ice cream, wine and vodka, which is 18.73% of the product range and 77.54% of the sales volume; mainly, these are essential commodities. The group B includes eight stock items, which makes up 31.8% of the total quantity and earns 16.8% of the gross revenue of a company. The group C consists of a bigger number of items and produces the smallest part of revenue.

It is advisable to draw up an inventory for the category A goods at least once per quarter. It is necessary to constantly monitor the demand for such commodities, volumes of the goods ordered, size of the reserve stock, time for the stock turnover. The products of B category are subject to application of the same measures as are applied for the goods of category A, though they take longer to apply. For the products of C category, the volumes of the part of order and the reserve stock can be significant, as the storage of the large quantities of goods in this category does not entail significant costs.

Another method of analysis used with the aim to analyze the current and previous periods of goods turnover, as well as with the aim to predict the stability of sales of certain goods and fluctuations in the level of consumption is the XYZ analysis. The analysis of goods turnover in 2015 is the following (table 4).

Table 4

Analysis of goods turnover using XYZ-analysis

Product category	Group
Meat and poultry, Fish, Fruits, Berries, Vodka, Alcoholic beverages	X
Sausage products, Milk, Dairy products, Canned food, Canned fruit, Confectionary, Tea, Coffee, Baked goods, Wine, Soft drinks, Ice cream, Other food products, Household chemicals, Household Goods	Y
Cereals and legumes, Cognac, Champagne, Beer, Cookware, Electric appliances, and Other non-food products	Z

Source: compiled by authors

Thus, category X includes the products that are characterized by the stable volume of goods turnover and high chances of its forecast. The deviation from the average commodity turnover is insignificant. The fluctuations in demand are inconsiderable, respectively; it is possible to form optimal reserves of these products. These items include meat and poultry, fish, fruits, berries, vodka, low-alcohol beverages.

Category Y includes products with fluctuations in demand and average sales forecast, namely, these are sausage products, milk, dairy products, canned food, canned fruit, confectionary, tea, coffee, baked goods, wine, soft drinks, ice cream, other food products, household chemicals, household goods.

Category Z includes goods with irregular consumption, the lack of clear trends in commodity turnover changes, and the accuracy of the volume of commodity turnover forecast is low. This category includes cereals and legumes, cognac, champagne, beer, cookware, electric appliances, and other non-food products.

As a result of combining the results of ABC analysis, conducted having in mind such a parameter as the volume of commodity turnover, and XYZ-analysis, there are 9 groups of items depending on the degree of their influence on the final result and stability and predictability of this result. Therefore, let's look at the matrix of the combination of ABC-analysis and XYZ-analysis (table 5).

Table 5

Matrix of ABC-XYZ-analysis

Group	A	B	C
X	Bakery products, Vodka	Meat and poultry, Fish	Alcoholic beverage, Fruits, berries
Y	Sausage products, Milk, Dairy products, Confectionary, Soft drinks, Ice cream, Other foodstuffs, Household chemicals	Wine, Cognac, Fish, Tea, Household chemicals	Canned food, Champagne, Canned fruit and berries, Coffee, Household products
Z	Cereals and legumes, Cognac	Beer	Other non-food products, Cookware, Champagne, Electrical Goods

Source: compiled by authors

As a result of combining the results of the ABC analysis conducted having the parameter of the volume of commodity turnover in mind and XYZ-analysis, the products were divided into 9 groups of depending on the degree of influence on the final result and the stability and predictability of this result. Thus, there was formed the matrix AX, AY, AZ. Such goods include: bakery products, cereals and legumes, milk, dairy products, soft drinks, other foodstuffs, ice cream, pastry, sausage products, vodka. These goods require the most attention from a logistical point of view; they require careful planning, standardization of stock, daily accounting and control, constant analysis of deviations from the planned indicators. Individual management methods are applied to these categories. As for the categories BX, BY and BZ, they include wine, meat and poultry, cognac, fish, beer, tea, household chemicals. They also require an individual approach for decision-making. The goods of CX, CY and CZ groups are alcoholic beverages, fruits, berries, canned food, champagne, canned fruit, electrical appliances, coffee, cookware, household goods, other non-food products. The products of these groups must be constantly monitored, since they are the ones that could be non-sellers and the company makes losses because of them, that's why it is necessary to avoid overstock of them.

Conclusions of the study. A detailed study of international and national standards showed that there are a number of distinctive features: in terminology, classification of reserves, assessment of stocks and their receipt, displaying information about stocks in the financial statements.

Sales in the times of financial crisis in Ukraine are characterized by increasing competition, reduction and change in the product range. Therefore, the analysis of the optimum product range was carried out on the basis of ABC and XYZ analysis and the recommendations for stock management were developed. Their implementation will help to forecast sales, to reduce the risk of disruption of the activities of the enterprise and increase the efficiency of the enterprise stock management.

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Єлісеєва О.К., Резнік М.А., Шпортюк О.В. МЕТОДОЛОГІЧНІ ЗАСАДИ ТА ДЕЯКІ АСПЕКТИ ОБЛІКУ ТА АНАЛІЗУ ТОРГОВИХ МЕРЕЖ В УКРАЇНІ

Мета – дослідження особливостей ведення обліку в торгівельній мережі та визначення окремих товарних груп для застосування оптимізаційних заходів щодо управління запасами в торгівельній мережі.

Методика дослідження. Методика дослідження ґрунтувалась на загальноприйнятих методах економічних досліджень: економіко-статистичному методі - при вивченні динаміки та впливу економічних чинників на стан торгівельної діяльності; монографічному – при обґрунтуванні теоретичних положень предмету дослідження.

Результати. Проведено комплексний аналіз стану та особливостей динаміки розвитку роздрібної торгівлі України. Розглянуто основні відмінності П(с)БО 9 та М(с)БО 2, обґрунтовано необхідність суттєвих доопрацювань та доповнень у напрямі їх уніфікації та пристосування до конкретних умов господарювання.

Розглянуто можливості використання ABC тат XYZ-аналізів та їх інтегрованого підходу в торгівельній мережі. Визначено окремі номенклатурні групи товарних запасів для подальшого застосування оптимізаційних заходів щодо управління запасами за окремою конкретною позицією.

Визначено групи товарів з високим, середнім та низьким рівнями ефективності за допомогою ABC-аналізу. Проведено дослідження стабільності процесів реалізації товарних запасів за допомогою XYZ-аналізу. На основі поєднання результатів досліджень з використанням методів ABC і XYZ-аналізу сформовано рекомендації щодо ефективного управління асортиментом торгової мережі на основі методів ABC-XYZ-аналізу.

Наукова новизна дослідження полягає у формуванні наукових положень адаптування теоретико-методологічних основ організації торгівельних підприємств до торгівельної специфіки роздрібних мереж.

Практична значущість. Отримані результати дослідження виступають підґрунтям для вирішення проблем оптимального товарообігу та ефективного управління асортиментом торгівельної мережі.

Ключові слова: облік, товари, положення (станданти) бухгалтерського обліку, міжнародні стандарти бухгалтерського обліку, ABC-XYZ-аналіз.

Yelisieieva O.K., Riezniak M.A., Shportiuk O.V. METHODOLOGICAL PRINCIPLES AND SOME ASPECTS OF ACCOUNTING AND ANALYSIS OF RETAIL NETWORKS IN UKRAINE

Purpose – to study special features of accounting in the retail network and to identify certain commodity groups to apply optimization measures of stock management in the retail network.

Methodology of research. The methods of this study were based on generally accepted methods of economic research: an economic and statistical method - while studying the dynamics and impact economic factors have on the state of commercial activity; a monographic method – when substantiating theoretical propositions of the subject of research.

Findings. A comprehensive analysis of the state and peculiarities of dynamics of retail trade development in Ukraine has been conducted.

The main differences between UAP(S) 9 and IAS 2 have been studied; the necessity to make significant amendments and additions to unify them and adjust to specific economic conditions has been substantiated.

Determined the possibility of using ABC and XYZ analysis and their integrated approach to the retail network. Certain item groups of commodity stock have been identified for further use of optimization measures of stock management of a specific item.

The groups of products with the high, middle and low levels of efficiency have been identified, using ABC-analysis. The stability of processes of sale of commodity stock has been studied, using XYZ-analysis. Based on the combination of the results of research using the methods of ABC and XYZ-analysis, the recommendations for effective management of retail network product range have been given.

Originality research involves the formation of scientific propositions on the adaptation of theoretical and methodological foundations of commercial enterprise organization to the particular characteristics of retail networks.

Practical value. The obtained results are the basis for the solution of a problem of optimum commodity turnover and effective management of retail network product range.

Key words: accounting, goods, Ukrainian Accounting provisions (standards), International Accounting Standards, ABC-XYZ-analysis.

Елисеєва О.К., Резник М.А., Шпортюк Е.В. МЕТОДОЛОГИЧЕСКИЕ ОСНОВЫ И НЕКОТОРЫЕ АСПЕКТЫ УЧЁТА И АНАЛИЗА РОЗНИЧНЫХ ТОРГОВЫХ СЕТЕЙ В УКРАИНЕ

Цель - исследование особенностей ведения учета в торговой сети и определение отдельных товарных групп для применения оптимизационных мероприятий по управлению запасами в торговой сети.

Методика исследования. Методика исследования основывалась на общепринятых методах экономических исследований: экономико-статистическом методе - при изучении динамики и влияния экономических факторов на состояние торговой деятельности, монографическом – при обосновании теоретических положений предмета исследования.

Результаты. Проведен комплексный анализ состояния и особенностей динамики развития розничной торговли Украины. Рассмотрены основные отличия П(с)БУ 9 и М(с)БУ 2, обоснована необходимость существенных доработок и дополнений в направлении их унификации и приспособления к конкретным условиям хозяйствования.

Рассмотрены возможности использования ABC и XYZ анализов и их интегрированного подхода в торговой сети. Определены отдельные номенклатурные группы товарных запасов для дальнейшего применения оптимизационных мероприятий по управлению запасами по отдельной конкретной позиции.

С помощью ABC-анализа определены группы товаров с высоким, средним и низким уровнями эффективности. С помощью XYZ-анализа проведено исследование стабильности процессов реализации товарных запасов. На основании сочетания результатов исследований с использованием методов ABC и XYZ-анализа сформированы рекомендации по эффективному управлению ассортиментом торговой сети на основе методов ABC-XYZ-анализа.

Научная новизна исследования заключается в формировании научных положений адаптации теоретико-методологических основ организации торговых предприятий к торговой специфике розничных сетей.

Практическая значимость. Полученные результаты исследования выступают основой для решения проблемы оптимального товарооборота и эффективного управления ассортиментом торговой сети.

Ключевые слова: учет, товары, положения (стандарты) бухгалтерского учета, международные стандарты бухгалтерского учета, ABC-XYZ анализ.