

There are a lot of problems associated with the acquisition of inventories of costs, some of which are transportation and procurement costs, namely to allocate the relevant costs in the cost of transport (i. e. include in the prime cost of inventories) or in the expenses of the current period. The problem costs are the cost of carrying out cargo handling, performed by the enterprise; transportation of stocks to their place of use by own transport of the enterprise; maintenance of the supply service of the enterprise. In order to avoid misunderstandings in transportation costs, it is necessary to include transportation and handling costs, performed not only by outsiders, but also by own forces. Another problem associated with accounting for transportation costs is the inclusion of these costs in the initial value of each unit of purchased stock or accounting for them on a separate account, that is, it should be entered into the plan of accounts number 29, which would be called "The transport and procurement costs." This account will include the cost of transportation and loading of materials in transport costs of storage of materials; maintenance costs for the stock-warehouse; rewards paid to intermediary organizations through which materials are acquired; packaging costs and others. We introduce the following sub-accounts: 291 - TPC in production activity, 292 - TPC in trading activities.

Manufacturing inventories are the main item of working capital and the basis of the company's existence. Therefore, their reliable accounting of the company is an integral part of management, without which it is impossible to achieve the current and long-term goals of the enterprise. The solution of a complex of controversial and debatable issues of accounting and analytical management of inventories is relevant to most enterprises.

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NATIVE ADVERTISING AND MAJOR TRENDS

Native advertising is a type of advertising, mostly online, that matches the form and function of the platform up on which it appears. In many cases, it manifests as either an article or video, produced by an advertiser with the specific intent to promote a product, while matching the form and style which would otherwise be seen in the work of the platform's editorial staff. The goal is to create a more natural and less intrusive ad serving to increase clicks, sales, and other targeted actions.

Native ads have become an integral part of the marketing strategy for the brand, as the sizes and formats in this niche are virtually limitless, and advertising performance indicators are among the highest in the industry. The benefits of organizing native ads through automated platforms are evident, such as the DSP platforms, which allow advertisers to target specific websites whose audiences are most valuable to the advertiser, including the geographic location of the viewers of the advertisement and the desired time to impress during the week.

Innovative trends in native ad advertising

1. Video has become the trend within most other trends. As new forms of ad inventory become available and increasingly popular (i.e. Snapchat), video often seems to be the thing pushing those new forms of inventory to prominence. Native video advertising appears mostly on social media platforms, but may also be seen on YouTube and other video-sharing platforms.

2. We have already touched a bit on this one, but social media is also playing a major role in the rise of native advertising – not just for the sake of video either. On any social media platform, our feeds are filled with a variety of content. That only creates more options for ads. For example, brands can use in-feed ads to send users to a number of different places, like articles, blog posts, and more. Social media advertising in general has given brands an increased

opportunity to show their personality behind the products or service they hope to sell. Now, more than ever, brands need consumers to buy into their humanity and their product.

3. A lot of that time is spent online within mobile apps – in large part due to the use of social media. There is been an overall heightened focus on mobile in recent years for advertisers, and native advertising is no different. Both mobile and native continue to grow, and continue to better engage viewers. Vertical video, a major mobile advertising trend, has become an important native advertising format, as well.

4. Native ads allow brands to live in content without disturbing consumer experience. At the same time, every consumer is fully aware that what they are looking at is an ad. This is an impressive level of integration associated with high levels of transparency. According to research on the LinkedIn network, 53% of users are more pleased to see native ads than banner ads, and 18% more respondents are ready to make a purchase after they are interested in natural advertising than the usual one.

References:

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REGULATION OF ENTERPRISES' FOREIGN ECONOMIC ACTIVITY

During the past four years, more than 50% of the budget's revenue of Ukraine come by excise tax on goods produced in Ukraine and on imported excisable goods, value-added tax on domestic and imported goods, other taxes on international trade.

In other words, the main engine of the Ukrainian economy is an entrepreneur and products or services produced.

In order to expand markets, obtain foreign exchange earnings and foreign investment enterprises conduct foreign economic activity. Foreign markets have a lot of threats: loss, damage, or theft of business property during delivery; unfair competition from foreign manufacturers; interstate regulation of international economic relations; anti-dumping duty; non-fulfillment of obligations by a foreign partner; the loss of clients due to the changes in the country's political system.

To conduct foreign economic activity, an enterprise must have a clear goal, an appropriate organizational structure of management, international quality certificates, as well as professionals in a team. Ukrainian business not always has the half of the list.

In addition, the state regulates trade through various tariff, non-tariff and currency barriers, which should be aimed at protecting domestic producers.

The main barriers of foreign economic activity are: corruption, constantly changing laws, strong pressure of taxes on business, high lending rates, raw material orientation of the economy, Ukraine's weak position in the global political arena, lack of allied countries, war etc. Such areas as politics, law, and finance are the world elephants, on whose backs the entrepreneurship is based.

Changes in law and political order often occur in Ukraine. Foreign investors do not risk investing in Ukraine, because of fear to lose their property.