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## ORGANIZATIONAL ASPECTS OF THE ANALYSIS OF PRODUCTION INVENTORIES OF THE ENTERPRISE

**The purpose of the article** is to study the organization of the process of analysis of production inventories at the enterprise in the conditions of globalization.

**The methodology** consists in the use of the following methods: observation method, methods of analysis and synthesis, classification, monographic method, induction and deduction, grouping, comparison, generalization method.

**The scientific novelty of the work** consists in improving the process of analysis of production inventories, which will allow to increase the effectiveness of the application of analytical procedures in relation to production inventories and, as a result, to increase the effectiveness of the internal control system at the enterprise.

**Conclusions.** An important issue in the analysis of production inventories is ensuring the optimal number and structure of the company's inventories and increasing the efficiency of the use of production inventories. This can be achieved by saving production inventories, improving the technological process, optimizing processes regarding the movement and storage of production inventories at the enterprise.

**Key words:** *analysis, inventories, production inventories, assets, accounting.*

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### **Організаційні аспекти аналізу виробничих запасів підприємства**

**Мета статті** полягає в дослідженні організації процесу аналізу виробничих запасів на підприємстві в умовах глобалізації.

**Методологія дослідження** полягає у використанні таких методів: спостереження, аналізу та синтезу, класифікації, монографічного, індукції і дедукції, групування, порівняння, узагальнення.

**Наукова новизна** роботи полягає в удосконаленні процесу аналізу виробничих запасів, що дасть змогу підвищити ефективність застосування аналітичних процедур щодо виробничих запасів і, як наслідок, покращити роботу системи внутрішнього контролю на підприємстві.

**Висновки.** Запаси є власністю підприємства та виступають у формі матеріальних активів, які використовують у процесі виробництва та реалізації. Виробничі запаси постійно витрачають, реалізують, замінюють новими й перетворюють у грошові кошти протягом року або одного нормального операційного циклу. Обґрунтування класифікації виробничих запасів відіграє важливу роль у процесі їх аналізу, також це впливає на організацію аналітичного обліку будь-якого господарюючого суб'єкта та систему управління ними. За періодом використання запаси класифікують на такі види: поточні, сезонні, тактичні, стратегічні. За участю в технологічному процесі виробничі запаси поділяють на ті, які входять до складу готової продукції; виробничі запаси, які забезпечують процес виробництва; виробничі запаси, призначені для обслуговування діяльності підприємства. Джерелами проведення аналізу виробничих запасів є виробничо-фінансові та комерційні завдання, договори поставок, місячні, кварталні, річні звіти, дані аналітичного обліку тощо. При аналізі забезпеченості підприємства запасами необхідно здійснити: оцінку загальної потреби підприємства в запасах, оцінку обґрунтованості обсягів замовлення запасів, оцінку повноти та своєчасності надходження виробничих запасів в дні. Важливим питанням при проведенні аналізу виробничих запасів є забезпечення оптимальної кількості і структури запасів підприємства та підвищення ефективності використання виробничих запасів. Це може бути досягнуто за рахунок економії виробничих запасів, удосконалення технологічного процесу, оптимізації процесів щодо руху та зберігання виробничих запасів на підприємстві.

**Ключові слова:** *аналіз, запаси, виробничі запаси, активи, облік.*

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### **Организационные аспекты анализа производственных запасов предприятия**

**Цель статьи** состоит в исследовании организации процесса анализа производственных запасов на предприятии в условиях глобализации.

**Методология исследования** заключается в использовании следующих методов: наблюдения, анализа и синтеза, классификации, монографического, индукции и дедукции, группировки, сравнения, обобщения.

**Научная новизна** работы заключается в усовершенствовании процесса анализа производственных запасов, что позволит повысить эффективность применения аналитических процедур в отношении производственных запасов и, как следствие, улучшить работу системы внутреннего контроля на предприятии.

**Выводы.** Важным вопросом при проведении анализа производственных запасов есть обеспечение оптимального количества и структуры запасов предприятия и повышение эффективности использования производственных запасов. Это может быть достигнуто за счет экономии производственных запасов, усовершенствования технологического процесса, оптимизации процессов движения и хранения производственных запасов на предприятии.

*Ключевые слова:* анализ, запасы, производственные запасы, активы, учет.

**Formulation of the problem.** In the modern conditions of economic activity in Ukraine and in the world, more attention should be paid to the provision of material resources for production processes. The company's inventories form the main part of the company's material costs, their value significantly affects the formation of the cost of manufactured products. To ensure the main purpose of the functioning of any business entity, it is necessary to properly organize control over the preservation and movement of inventories at the enterprise. That is why the analysis of production inventories at the enterprise is an important part of this process and will allow effective management decisions in order to improve the financial results of economic activity.

**Analysis of recent research and publications.** Inventories are a significant part of the company's assets, which represent the company's economic resources in the form of aggregate property values, which are used in the company's business activities for the purpose of making a profit.

The Tax Code of Ukraine defines that inventories are assets, the value of which can be reliably determined, for which there is a probability that their owner – a business entity – will receive an economic benefit associated with their use, and which consist of: raw materials, intended for production maintenance, including through the execution of business contracts for services with raw materials supplied, and administrative needs; finished products manufactured at the mining enterprise, including through the execution of business contracts for services with raw materials supplied, are intended for sale and meet the technical and quality characteristics stipulated by the contract or other regulatory legal act [1]. Koval N.I. determines that production inventories are purchased or independently produced inventories that are subject to further processing at the enterprise or are held for other consumption during the normal operating cycle and are characterized by physical form, macroeconomic content, microeconomic purpose and the presence of an accounting component [2, p. 96].

In order to ensure the continuous operation of production, warehouses must always have production inventories within the limits of the norm provided for by the need for such production. [3, p. 105].

The following scientists paid attention to the study of issues related to the analysis of production inventories of enterprises in Ukraine: N.I. Koval, I.B. Sadovska, N.E. Stetsyuk, F. V. Gorbonos, others. But the study of the theoretical provisions and the actual practice of the analysis of the production inventories of the enterprise requires a more detailed investigation and improvement of controversial issues.

**The purpose of the article** is to investigate the process of analyzing the company's production inventories in modern economic conditions.

**Main material presentation.** An important role in the system of analysis of production inventories is occupied by the justification of their classification, the identification of certain features, because this affects the organization of analytical accounting of any business entity and their management system.

Production inventories are classified: by functions (current, reserve, autonomous); by location (warehouse, transit); according to the method of use (main, auxiliary).

A more detailed classification of production inventories is considered by I.B. Sadovska. It singles out the following classification features: by purpose and causes of formation (permanent, seasonal); by location (warehouse, in production); according to the level of availability at the enterprise (regular, overtime); relative to the balance sheet (on-balance sheet, off-balance sheet); by origin (primary, secondary); by composition and structure (production inventories, work-in-progress inventories, inventories of finished products, commodity inventories) [4].

The main classification features that can be distinguished when dividing inventories are as follows: by purpose, place of stay (location), time of storage at the enterprise, period of use, purpose of formation, form of ownership.

Inventories according to their purpose are divided into: inventories for sale and for production. Inventories for sale consist of finished products that are intended for sale and are in the warehouses of the manufacturer, intermediary, distributor, consumer, or in places designated for this purpose in order to quickly respond to the dynamics of demand.

Production inventories are a set of materials, raw materials, parts, components, semi-finished products, unfinished products, etc, which are necessary to ensure the continuity of the production process and are, as a rule, in the warehouses of the enterprise at various levels, or with accountable persons.

According to the place of stay, inventories of suppliers, intermediaries, retail trade, on the way, in the production process (responsible persons), in the warehouses of the enterprise are distinguished.

According to the time of storage, inventories at the enterprise are divided into quick-liquid, long-term storage, and short-term storage. Enterprises individually form time intervals regarding the classification of inventories according to storage. According to the period of use, inventories are classified as: current, seasonal, tactical,

strategic inventories. Current inventories are the inventories that enterprises need to support their daily activities, these are the inventories that are needed now and at this time. Seasonal inventories are formed at the enterprise in accordance with seasonal characteristics of activity and seasonal fluctuations in demand. Tactical reserves are those that ensure the implementation of medium-term activity plans. As a rule, tactical reserves are formed for a period of up to one year. Strategic reserves are formed by the enterprise for a period of more than one year.

According to the purpose of formation, reserves are divided into: preparatory, reserve, speculative, advertising. Preparatory inventories are inventories that are in additional processing before the process of formation and use. Reserve inventories provide insurance for the company against unforeseen situations, this is the amount of inventories that is constantly available at the company. Inventories formed for the purpose of obtaining additional profit or avoiding losses associated with an increase in value are called speculative. Promotional stock is that part of stock that is formed for viewing, as a rule, it is part of commodity stock. To the form of ownership, production inventories are divided into: own, borrowed. A comprehensive classification of reserves gives an idea of their main types, features of formation and use.

N. E. Stetsyuk proposed a refined classification of production inventories for the purposes of accounting and management and identified the following characteristics: by participation in the production process (the material component of finished products and work in progress: materials, purchased semi-finished products and component products, fuel and lubricants, containers and packaging materials, spare parts and aggregates, construction materials and materials transferred for processing, agricultural materials and materials of other purpose); by organizational and nomenclature affiliation (groups, subgroups (by name, types, grades, sizes); with participation in the technological process (production inventories that are part of finished products (raw materials and materials, semi-finished products, other materials), production inventories that support the production process (auxiliary materials, fuel and energy, packaging, spare parts), production inventories, intended for the maintenance of the company's activities (building materials, fuel and energy); by participating in economic processes (inventories used in the process of creating an enterprise, in the process of activity (supply, production and its service, sales, service farms, capital investment) and in the process of terminating the enterprise); by objects of management (inventories as objects of internal accounting, financial accounting, tax calculations, analysis, control and planning); by measuring devices (value, natural) [5, p. 8].

A necessary condition for the rapid and uninterrupted development of the enterprise is the availability of sufficient quantity and quality of production inventories, therefore, the analysis of the use of production inventories acquires a special practical significance for every enterprise. The sources of analysis of production inventories are production, financial and commercial tasks, supply contracts, quarterly and annual reports, analytical accounting data. The prerequisite for the

analysis of the company's production inventories is the assessment of its financial condition using such sources of information as the balance sheet and the report on financial results. In order to assess the financial condition of the enterprise, it is necessary to search for reserves to increase the profitability of its production and strengthen the commercial calculation for the stable operation of the manufacturing enterprise [6, p. 143]. The main tasks of the analysis of production inventories are: study of terms, conditions of deliveries and the procedure for calculating the volumes of production inventories according to concluded contracts; assessment of the movement and structure of consumption of production inventories for a certain period and in dynamics; implementation of relationships between production volumes and factor indicators; assessment of the level of efficiency in the use of production inventories; analysis of the dynamics of wholesale prices for production inventories; calculation of savings reserves of production inventories; assessment of possible options for mobilizing discovered reserves to increase the efficiency of using production inventories [7].

An important task of increasing the efficiency of the use of production inventories is to reduce the material intensity of production, which can be achieved due to such factors as saving production inventories, improving the technological process, optimizing processes related to the movement and storage of production inventories at the enterprise.

The Analysis of inventories at the enterprise is carried out in the following sequence: study of the enterprise's availability of inventories; general analysis and structure of the enterprise's reserves; assessment of the efficiency of the use of inventories; analysis of material consumption of products.

When analyzing the company's supply of inventories, it is necessary to carry out: an assessment of the company's general need for inventories, an assessment of the reasonableness of the volume of stock orders, an assessment of the completeness and timeliness of the receipt of production inventories from suppliers, an analysis of the supply of specific inventories in days. During the verification of the analysis of the supply of the enterprise with inventories, the compliance of the actual size of inventories with the planned need is examined. For this purpose, according to the actual data on the availability of materials in natural units, the supply interval and its average daily consumption, the actual supply in days is determined and compared with the regulatory requirements.

When conducting a general analysis and the structure of the company's inventories, it is necessary to carry out: a horizontal analysis of production inventories in the warehouse, a vertical analysis of the structure of production inventories, a comparative comparative analysis of the qualitative state and movement of inventories.

When evaluating the efficiency of the use of inventories, it is necessary to carry out: analysis of the use of production inventories by individual indicators and by general indicators (business plan, estimates, etc.). When conducting an analysis of the material intensity of products, it is necessary to carry out: an analysis of the material in-

tensity of the types of products of the enterprise and a factor analysis of the material intensity of the products.

The main goal of the analysis of production inventories is to ensure the optimal number and structure of the company's inventories, since both their deficit and surplus are a negative phenomenon. The accumulation of surplus inventories determines the decline in the business activity of the economic entity. As a result of the accumulation of significant over-planned inventories, the current assets of the enterprise are frozen and their turnover slows down. In addition, problems related to liquidity will appear, the amount of warehouse costs will increase, which will negatively affect the final results of the enterprise.

A shortage of inventories has a negative impact on the financial condition of the business entity through an increase in the prices of raw materials due to the urgency of supply, a reduction in the volume of production due to the intermittent nature of production, which ultimately leads to a decrease in profit.

Also, a negative impact on the financial condition of the business entity is caused by the urgency of deliveries, which leads to an increase in prices for raw materials and leads to a shortage of inventories and continuous production and will lead to a decrease in the volume of production, and as a result to a decrease in profit. The elimination method can be used for factor analysis of production inventories at the enterprise.

**Conclusions.** Therefore, the analysis of the production inventories of the enterprise will allow the management to receive relevant and timely information on the composition and structure of production inventories, on the state of storage and movement of production inventories, on the real market value of production inventories in order to make effective and rational decisions to achieve the strategic goals of the company.

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