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ROLE OF LOGISTIC APPROACH IN ACCOUNTING OF MANUFACTURING INVENTORIES

Student V. G. Pyavka, OAMg-16
Research supervisor PhD. O.O. Hryhorevska
Kyiv National University of Technologies and Design

The purpose and objectives. To light features of system of managerial accounting of manufacturing inventories on industrial enterprises and to determine feasibility of use of production logistic system at the entity.

Research object. Logistic system in management of manufacturing inventories.

Methods and means of a research. The basis of this work is constituted by dialectic approach to studying and disclosure of management process of rather manufacturing inventories. In work general scientific and special methods of knowledge of social and economic processes and the phenomena are also used: methods of scientific generalization, comparison, systemacity and complexity - in case of systematization of material of rather accounting process of manufacturing inventories at the entity, creation of system of a research of the mechanism of accounting and analytical ensuring management of manufacturing inventories; methods of general scientific abstraction, induction and deduction, analysis and synthesis.

Scientific novelty. In this work statement and the solution of a new urgent task of modeling of management of manufacturing inventories in system of intra production logistics of the entity is performed. Information base of work is put legislative also by regulations of the Verkhovna Rada and Cabinet council of Ukraine, regulating documents, works of outstanding domestic and foreign scientists.

Research results. The current state of development of national industrial enterprises resulted in need of enhancement of managerial accounting in general. Managerial accounting of manufacturing inventories is very difficult and important process as incorrectly made decisions can lead to essential losses at the entity. Under conditions of increase in level of the competition the size of manufacturing inventories at the entity first of all depends on amounts of its operating activities, special value purchases creation of automated control systems for inventories which main component is management of manufacturing inventories. Therefore, imperfect study of basic provisions of a management system manufacturing inventories at the entity significantly influences the level of profitability of the entity and cost value of finished goods. Near it the new task - replacement of a human resource with means of use of the latest accounting programs and IT systems and creation of effective production logistic system of accounting of manufacturing inventories appears.

The production logistics on industrial enterprises is first of all ensuring continuous, timely and cost-efficient movement of material flows at all stages of production process according to the predicted plans of activities of the entity. Manufacturing inventories, that is material flows are formed at the entity as a result of transportation, warehousing and accomplishment of other material transactions with raw materials, semifinished products and finished products –, beginning from primary source of raw materials up to the final consumer. Application of a logistic management system material flows allows: to react quickly to changes of client base, to save time between arrival of raw materials and materials and delivery of goods to the final consumer, to minimize commodity inventories, to save delivery time of goods, to accelerate process of receipt of information, to increase service level.

Logistic processes on industrial enterprise take place several main stages. The first stage is a warehousing and transportation of finished goods. The second stage is a servicing of customers, handling of orders, warehousings, inventory managements of finished goods,

transportation, that is all logistical functions are integrated. The third stage is a delivery of raw materials, materials to the entity, forecasting of sale, inventory management of materials, work in progress, purchase of raw materials, materials, designings of logistic systems. The assessment of functioning of logistics of the entity is carried out on the basis of comparison with the quality standards.

The logistic system of production organization includes at itself such basic elements:

- refusal of surplus stocks;
- refusal of the overestimated time for accomplishment of the main and transport warehouse operations;
- refusal of production of series of details on which there is no order of buyers;
- elimination of equipment downtimes;
- obligatory elimination of defect;
- elimination of irrational intra factory transportations;
- transformation of suppliers from the counter party at benevolent partners.

Implementation of the information management system provides quick response to changes of a market situation, to rationalize production process, to automate the main transactions which happen at the entity. Information influences two important links of logistics - management and forecasting of orders, workers shall possess exact and reliable information to avoid and predict inaccuracies of calculations, and so forth. Not without reason scientists are allocated the most effective logistic system "right on time" which became the compulsory provision of transportations for today. Also such systems as "quick response" and "continuous replenishment action" purchase popularity.

It should be noted that on the organization of logistic system of the entity not only internal factors, but also external have considerable influence. The level of development of transport system of the state - one of the main external factors. Also for economy of resources it is necessary to choose correctly the vehicle, considering distance of transportations, a condition and specifics of a manufacturing inventory which is transported. The choice of a transport mode is influenced by a number of factors, including: the freight charge, delivery time, frequency of departures, reliability of observance of the delivery schedule to freight, a capability to transport different freights, a capability to deliver freight in any point of the territory.

Conclusions. In modern conditions of housekeeping by the most reasonable there will be a logistic approach to management of manufacturing inventories. The logistic system is very convenient and effective for managers because has a number of advantages, the main among which - a regulation of transactions of logistics and their reflection in system of managerial accounting. The logistic system at the entity is correctly constructed influences economic stability of the entity and helps to react to influence of internal and external factors quickly.

Keywords: manufacturing inventories, logistic system, material flows, production logistics.

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