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TRANSIT FORM OF THE SALE OF GOODS: FEATURES AND ACCOUNTING

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Варчук О.А., Ананська М.О., Амурова О.В. Транзитна форма реалізації товарів: особливості та бухгалтерський облік.

У статті досліджено особливості реалізації товарів підприємствами оптової торгівлі. Розглянуто транзитну форму реалізації товарів, надані схеми реалізації товарів транзитом з участю у розрахунках та без участі у розрахунках, а також приклади відображення цих операцій в бухгалтерському обліку. Визначено недоліки та переваги застосування транзитної форми реалізації товарів.

Ключові слова: торгівля, оптова торгівля, облік, транзитна форма реалізації товару

Варчук О.А., Ананская М.А. Амурова Е.В. Транзитная форма реализации товаров: особенности и бухгалтерский учет.

В статье исследованы особенности реализации товаров предприятиями оптовой торговли. Рассмотрена транзитная форма реализации товаров, представлены схемы реализации товаров транзитом с участием в расчетах и без участия в расчетах, а также примеры отражения этих операций в бухгалтерском учете. Определены недостатки и преимущества применения транзитной формы реализации товаров.

Ключевые слова: торговля, оптовая торговля, учет, транзитная форма реализации товара

Varchuk O.A., Ananska M.O., Amurova E.V. Transit of goods form: features and accounting.

In the article the features of the sale of goods by wholesale trade. Considered a transit form the sale of goods, the sale of goods are diagrams transit involving calculations and without the participation of the calculations, as well as examples reflect these transactions in the accounting records. Identified advantages and disadvantages of the use of the transit form the sale of goods.

Keywords: trade, wholesale trade, accounting, transit form of sale of goods

In today's economic crisis trading companies need to look for more efficient ways of goods. One of these forms is the sale of goods transit form, but many domestic enterprises do not use transit form of goods than make a mistake, because its use reduces the cost of transportation and storage of goods, so the theme is relevant.

Analysis of recent researches and publications

Many domestic and foreign scientists and economists examined such issues as transit form of goods and their accounting, namely Apop V.V., Atamas P.Y., Belovodsky O.A., Burak I.O., Butynets F.F., Voychak A.V., Holoshubova N.A., Mishchuk I.P., Rebytsky V.M., Swiderski E.I. also has various other scientific works devoted to the organization, management, accounting methods and analysis of various forms of goods.

The article aims to study the characteristics of goods transit form and display it in the accounting and determine the positive and negative aspects of this form of sale of goods.

Unsolved aspects of the problem

Detection of negative and positive aspects of the application form transit of goods will more thoroughly examine the transit form of goods not only on theoretical eye on a practical level.

The main part

Under the trade turnover (turnover) should be understood motion gross national product in the form of commodities from producers to consumers [1].

Trading activities – activities of independent businesses and individuals with transactions of sale of goods consumer goods for profit [2].

Goods in accordance with Provision (Standard) 9 "Inventories" are the kind of stocks. Stocks in turn, – assets that [3]:

- held for sale in the ordinary course of business activity;
- in the process of production for sale of product manufacture;
- held for use in the manufacture of goods, works and services, and management.

Butynets F.F. product names thing for sale or exchange for other values [4].

Wholesale – trading activity from the purchase and sale of goods in bulk retailers and other business entities [1]. Retail – trading activity of sale of goods by the piece and small wholesale directly to citizens and other consumers mainly of cash payments [1]. Economic activity in wholesale and retail trade is in accordance with wholesale and retail sales [1].

In the wholesale trade do not include [5]:

- rotating containers and glassware, released to customers along with the goods;
- domestic supply of goods from warehouse to warehouse, warehouse to stores that are on the same balance with a wholesaler now;
- return goods to the supplier.

Depending on the form of the functions performed and commercial enterprises share the wholesale and retail. Sale of goods to the population can perform industrial and other non-trading company through its own branded stores [1].

In practice wholesale trade used several forms of goods [1]:

- accounting of goods from warehouses (warehouse turnover);
- record sales of goods in transit from participation in the calculations (transit turnover);
- record sales of goods in transit without in calculations (ies turnover);
- accounting barter (barter) operations;
- record in commission trade.

In this article the only two forms of goods, namely record sales of goods in transit from participation in the calculations (transit turnover) and record sales of goods in transit without in the calculations (organization of turnover).

Alyev T. believes that "transit trade – it is a way of selling when the subject of trade supplies goods by the buyer from its members, and directly from the

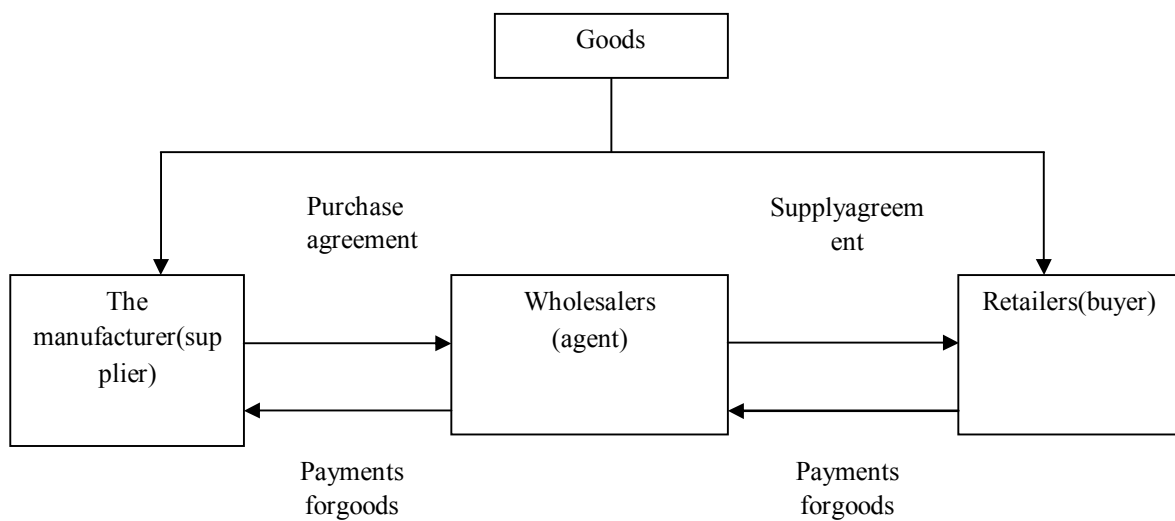
supplier (manufacturer) products, ie when the transit trade goods to the warehouse of the seller does not actually come" [6, 7].

Therefore, the basis of the shape of goods transit activity is wholesale companies as well as goods from producer to customer gets immediately, bypassing the wholesale (intermediary). Mediator in turn, receives a fee for signs contract with producer and recipient, which do not interact with each other.

In consideration of the wholesale company, depending on terms of delivery specified in the contract with the seller on the date of transfer of ownership of the goods will reflect the cost of purchased goods. To record product that is not available, the account 28 "Goods" can open sub "goods in transit". Along with posting catalog displays their shipment. In this case, the sale price of goods will increase revenue from sales and buyer cost will be charged to cost of goods sold. Despite the fact that bypassed wholesale products, the company should have adequate proof of ownership of them [2]. On the basis of contracts with suppliers and buyers intermediary company subscribes to the supplier the manager to document the shipment of goods to the buyer that the list of goods to be shipped. A copy is sent to the buyer.

For goods shipped supplier issues settlement and payment documents, one set of which is sent to the buyer, the second – the intermediary company that has to collect payments from customers sold goods and transfer them to the supplier. When the transit of goods involving wholesalers in the calculations are not only organized trade, but also takes part in the calculation of the sold goods with both suppliers and buyers from [1].

Scheme of goods in transit for participation in the calculations are presented in draw. 1, reflect transactions in the accounting provided in the table. 1.



Drawing 1 Scheme of goods in transit in calculations involving wholesalers [8]

It should be noted that the use of accounts is fundamental advances to account for payments to non-residents. In the calculations of domestic suppliers and buyers may directly account for

advances received and listed according to sub 361 "Payments to domestic purchasers" and 631 "Calculations with domestic suppliers".

Table 1. Accounting for the sale of goods in transit from participation in the calculations [8]

№	Contents of business operations	Debit	Credit	Amount, USD
1	2	3	4	5
Shipment of goods with a consistent payment				
1	Charged in separate sub-products that are in the way, ownership of which was transferred to an intermediary (wholesalers)	28*	631	2100
2	Accrued VAT credit	641	631	420
3	Defined revenue from sale of goods shipped directly to the buyer supplier	361	702	3000
4	Accrued tax liabilities VAT	702	641	500
5	Written off the value of goods shipped to the buyer transit	902	28	2100
6	Gone with the amount of revenue from the sale of financial results	702	791	2500
7	Written off the cost of sales profit or loss	791	902	2100
8	Received payment from buyer	311	361	3000
9	These funds provider	631	311	2520
Shipment of goods to prepay using sub 681 "Settlement of advances received" and 371 "Payments for advances paid"				
1	Received advance payment from the buyer	311	681	3000
2	Accrued tax liabilities VAT	643	641	500
3	The restated vendor prepayment for goods	371	311	2520
4	Accrued VAT credit (if the tax bill)	641	644	420
5	Charged in separate sub-products that are in the way, ownership of which was transferred to an intermediary (wholesalers)	28	631	2100
6	Written off amount of VAT credit	644	631	420
7	Defined revenue from sale of goods shipped directly to the buyer supplier	361	702	3000
8	Written off tax liabilities VAT	702	643	500
9	Written off the value of goods shipped to the buyer transit	902	28	2100
10	Passed received from the buyer prepaid account it shipped goods	681	361	3000
11	Passed transferred to the supplier prepayment in respect of goods shipped	631	371	2520
12	Gone with the amount of revenue from the sale of financial results	702	791	2500
13	Written off the cost of sales profit or loss	791	902	2100
- * 28 sub "Goods in transit"				

When the transit of goods without wholesale company in calculations acts only as an intermediary, it concludes a contract of sale of the supplier and the buyer and monitors its implementation.

Payments to suppliers shall immediately buyer (receiver of goods). Therefore, this form was called "organizing traffic." For the sale of goods in transit in the calculations without wholesale company issues a dress and a copy of the buyer.

How to pay for the buyer shall immediately transferring funds to the supplier of goods. Suppliers are required to send copies of wholesale trade enterprises of claims on which the accounting transit

circulation. Real implementation in transit without calculations do not reflect on the accounts of the company-agent [1].

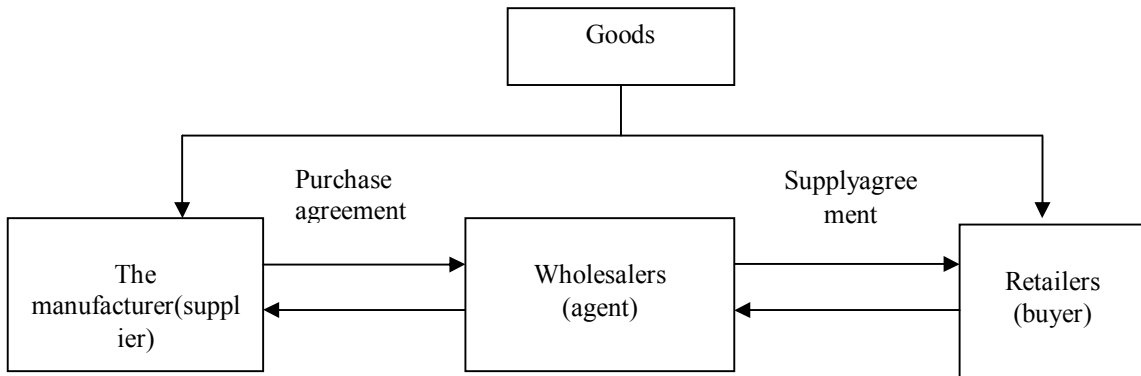
Scheme of goods in transit without a calculation given in draw. 2, reflect transactions in the accounting provided in the table. 2.

But it should be noted that the use account 28 "Goods" in the accounting for the sale of goods in transit possible, "if the terms of the supply agreement between the seller and wholesale enterprise-intermediary provides ownership transfer of the goods during its transit between the seller and the buyer" [7].

In case when according to the contract of ownership is not transferred to the wholesale company proposed a possible intermediary O. Drozdova [9] and O. Chernin [7]. Option of using off-balance sheet account 026 "Transit sale of goods" which should show the sales value of goods shipped to the final consumer in terms of the range of products and contractors" [7]. With the sale of goods in transit

in the calculations without wholesale company serves as the intermediary between the supplier and the buyer of products and get rewarded for the organization of exchange of goods from the buyer and the supplier (or on one side for conspiracy) [8].

Transit of goods form has both advantages and disadvantages, they are shown in the table. 3.



Drawing 1. Scheme of goods in transit without a wholesale company calculations [8]

Table 2 Accounting for the sale of goods in transit without calculations in [8]

№	Contents of business operations	Debit	Credit	Amount, USD
1	Displaying amount of compensation payable under the contract for organizing transit traffic:			
	a) buyers	361	702	20 000
	b) suppliers	377	702	30 000
2	Displaying amount of tax liability for VAT at the statutory rate determined by the sum of income (fees)	702	641	10 000
3	Passed the current account wholesalers proper amount of remuneration received:			
	a) customer	311	361	20 000
	b) from suppliers	311	377	30 000
4	Written off at the end of the reporting period, the financial results:			
	a) the sum of net sales	702	791	40 000
	b) the cost of sales related to the organization of the transit traffic	791	93	35 000

Table 3. Advantages and disadvantages side of the transit of goods form [3, 10, 11, 12].

Characteristic	Advantages(+) and disadvantages(-)
Reduced promote products	+
Saved money on deposit, course of sub, loading and unloading in warehouses wholesale intermediaries	+
Transit narrow range	-
The acceleration length stock turnover	+
Normal transit shipment (wagon, container, vehicle) not every shop can buy and take	-
Reduced loss products	+
No need for warehouses	+
Reducing the number of storage operations	+

Conclusion

Many businesses wholesale still can not decide on the form of goods, since each form has its advantages and disadvantages. Examining the transit of goods

form: its features and organization of settlements between the manufacturer (supplier), wholesalers (mediator) and retailers (buyer) may determine its use following benefits:

- reducing the time progress of the goods;
 - savings in storage, course of sub, loading and unloading in warehouses wholesale intermediaries;
 - acceleration length stock turnover;
 - reduce losses of goods;
 - no need for warehouses;
 - reduction of warehouse operations.
- For the purposes of further research should be further considered other forms of goods.

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