

мотивів злиттів та поглинань слід віднести теорію пихи, запропоновану Р. Ролом [15], й теорію агентських витрат (вільних потоків грошових коштів), яка була сформульована М. Дженсенем.

3. Фінансові – податкові мотиви, диверсифікація, мобілізація фінансових ресурсів, зниження фінансових витрат, переваги на ринку капіталу (залучення коштів), різниця між ліквідаційною і поточною ринковою вартістю компанії, мотив "too big to fail".

4. Інноваційні – економія на розробці та впровадженні нових технологій, створення нового виду продукції, товарів, доступ до інформації (ноу-хау).

5. Операційні – економія на масштабі діяльності, економія за рахунок різноманітності напрямів діяльності, нагромадження ресурсів і частки ринку, комбінування взаємодоповнюючих ресурсів.

6. Специфічні мотиви – захист від недружніх поглинань, тобто для захисту від рейдерських захоплень підприємство-мета об'єднується з «дружньою компанією», так званим «білим рицарем».

Розвиток ринку злиття та поглинання на сьогодні є показником пошуку підприємствами розширення меж їх діяльності, підвищення ефективності ведення бізнесу, знаходження своєї ніші на світових ринках, а також утримання на ринку в умовах жорсткої конкуренції, постійних змін зовнішнього середовища та пристосування до кризових явищ і світових тенденцій розвитку економіки.

Zinchenko O., Ph. D. in Economics, Associate Professor,

Sayko K., Undergraduate Student, magiŕtrant,

Kyiv National University of Technology and Design,

DOCUMENTARY REGISTRATION OF CAR TRANSPORT COMPANIES' INVENTORIES' MOVEMENT

The modern system of accounting and economic information does not satisfy the growing needs of management in the essential data. The relevance of the study is

enhanced by the circumstances that are due to the insufficient methodological support regarding the features of inventories' primary accounting.

Scientists of inventories' accounting paid considerable attention in particular to their movements and documentation. Focusing on the subject was reflected in the works by national and foreign scientists. Considerable attention was paid by F. Butynets, B. Valuev, S. Golov, L. Zhilkina, Z. Gutsailuk, M. Kuzhelnyi, V. Efimenko, V. Kireytsev, V. Linnyk, V. Rudnyts'kyi, N. Tkachenko, V. Sopko, P. Smolenuk. A significant contribution to the development of methodological issues of inventories' accounting is made by foreign scientists: M. Beygelzimer, P. Bezrukikh, I. Bilobzhets'kyi, L. Bilozers'kyi, V. Vinogradov, I. Grunfest, A. Margulis, O. Marchenko, V. Kondrakov, L. Lieberman, V. Levin, V. Lugovoy, V. Novodvors'kyi, N. Rosenberg, I. Tishkov, V. Tsurcanu, A. Sheremet, A. Checheta.

The aim of this publication is to study the primary account for the inventories' movement and clarification of contemporary issues concerning accounting practices of car transport companies.

The proper organization of inventories' primary accounting is essential for an enterprise. However, at the investigated enterprises, as a rule, due attention to improvement of inventories' primary accounting is not given. Information on the inventories' movement is accumulated on the accounts collectively, which makes impossible to quickly obtain it for the needs of management. In some enterprises there is no standard form of primary documentation on inventories' accounting, in particular, there are adapted primary documents, which are not effective because they require a significant amount of work in their preparation and processing.

Receipt of inventories to the company is accompanied by a waybill. An agreement is concluded with each provider, which specifies: the contract object, quality, price, payment procedure, as well as responsibility for violation of the agreement's terms. Inventories are coming both by own transport and delivery is also provided by a supplier according to the agreed schedule between the parties, which is made on a quarterly basis. The main documents are: power of attorney (f. № M-2A), waybill and invoice.

After the inventories' receipt an accountant uses the consolidated document-register of the receipt of the adapted form, which is filled on the basis of the waybill. It indicates the supplier, date, invoice number, physical weight, standard weight, grade, and price.

It is appropriate to have the registers on inventories' receipt for each supplier as it will facilitate quick obtaining of information, if necessary, which is not always performed at the investigated enterprises.

Some transport companies that were under research use the primary documentation, which is a free form and does not always meet the needs.

In most transport companies the adapted forms of documentation are often used that do not meet the requirements of the control over observance of materials' consumption norms, there is no operational guide and economic analysis, quality parameters and the requirements of automated accounting are not always considered. Primary documents are mostly prepared manually.

In addition, planning a specific number of documents of adapted forms for inventories' accounting is characterized by high labor intensity and reduces the control and information function of accounting.

Analytical accounting of inventories is carried out in the accounting books of an adapted form. Inventories' receipt is registered by record: the debit of the accounts "inventories" is in correspondence with the credit account "Calculations with suppliers and contractors".

Today the transport companies accumulate general information about inventories in the accounts, which is not effective, so it is advisable to go into detail and reflect in the context of individual sub-accounts.

Many scientists have investigated the nature and methodology of inventories' management at the enterprises, analyzing their activities. Practice shows, it is advisable to pay attention to the need for revision and improvement of existing forms of documentation for inventories' accounting, namely, their movements. Therefore, one should introduce new forms of primary documentation to ensure the timely

movement of inventories that will improve the level of accounting and control of their use.

In General, summing up, we can say that the inventories' accounting at the investigated transport companies is not organized quite in accordance with the requirements. The disadvantages of the investigated transport enterprises in accounting practice are:

- general accumulation of information on the accounts which requires details with the purpose of obtaining necessary data for making managerial decisions regarding the flow of inventories;

- use for inventories' accounting adapted free forms of primary documents, characterized by a high complexity in their processing;

- absence of rationing of inventories use.

The elimination of the aforementioned disadvantages will encourage transport companies to properly resolve problematic issues, which have been in accounting practices in the area of inventories' accounting.

*Матюха М.М. к.е.н., доцент,
Київський національний університет
технологій та дизайну*

АКТУАЛЬНІ ПИТАННЯ ОРГАНІЗАЦІЇ ОБЛІКУ ПРИДБАННЯ ЗАПАСІВ ПРИ ВИКОРИСТАННІ ІНФОРМАЦІЙНОЇ СИСТЕМИ «1С: ПІДПРИЄМСТВО»

Процес накопичення інформації в умовах використання інформаційних систем постійно удосконалюється. Використання комп'ютерної техніки при автоматизації обліку дає змогу підвищити рівень ефективності управління підприємством і тим самим збільшити ефективність його діяльності.