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FEATURES OF CASH ACCOUNTING AT THE ENTERPRISE

Annotation. The article considers topical issues of cash accounting at the enterprise. Theoretical bases of the organization of the account of money resources in cash desk and non-cash settlements at the enterprise are briefly resulted. The most widespread problems of the organization of the account and movement of money resources in the conditions of managing are investigated and defined. Ways to improve the accounting of cash at the enterprise are suggested.

Key words: accounting, cash, enterprises, cash flow, non-cash payments.

The main scientific results. Money is an important part of the financial system around the world. In each country, payments are made daily for money for purchased goods or services. Money is very important in people's lives. After all, they can provide all human needs, material goods. These assets are necessary for the functioning of the modern economy. The introduction of a market economy in Ukraine, the development of financial and economic relations between economic entities, the use of new payment systems and the creation of new information technologies have led to the improvement of accounting. Many regulations and laws have been adopted regulating the accounting of cash and cash equivalents in enterprises.

Its reform has led to compliance with international standards and created a basis for management decisions aimed at ensuring liquidity in the short and long term. . Cash and cash equivalents are an important component of the resource cycle. Making effective decisions on cash management in the enterprise is possible by solving a number of problems related to the methodology and organization of their accounting, auditing, analysis and considered in the works of domestic and foreign economists.

Cash has a significant place in the activities of enterprises, institutions and organizations. Cash is an important separate object of the accounting system and at the same time a monetary measure for other accounting objects. In the economic literature, money is interpreted differently: as economic relations between economic entities, as a commodity, a symbol of value, the general equivalent, and so on. The subject of cash accounting is the process of documenting the movement of funds in the company's cash register and bank accounts, business transactions related to the receipt and expenditure of funds. The implementation of the procedure of reflection in the accounting and disclosure of information about cash in the financial statements is regulated by NP (S) BU 1 "General requirements for financial reporting". The cash of the enterprise, according to the National Regulation (standard) of accounting 1, includes: cash at the box office; funds in bank accounts; demand deposits [2].

The procedure for making payments in cash is strictly regulated by current legislation of Ukraine. Of course, there are certain rules, established procedures for cash transactions. This is a cash discipline. To ensure reliable and accurate information about the movement

of funds, it is necessary to ensure their clear, timely and complete accounting, so the main tasks of cash accounting are: proper organization, timely and legal conduct of non-cash and cash settlement operations; timely and correct documentation of cash flow transactions and settlements; ensuring the safety of cash and securities in the company's treasury; control over spending money; timely and accurate settlements with debtors and debt collection; periodic inventories of cash and receivables [4].

To provide the management of the company with adequate information on the status of the company's calculations and the current availability of funds should use the following reports:

- "Balance Sheet (Report on financial status) »form № 1;
- « Statement of cash flows »form № 3;
- « Notes to the financial statements »form № 5

« Statement of cash flows »Provides information on the operating, financial and investment activities of the enterprise, as well as provides an opportunity to assess the situation related to the receipt and expenditure of funds, and to determine the needs of the enterprise for the use of these funds. That is, the reporting form is multifaceted, which significantly complicates the process of its completion [3].

The use of cash control systems in enterprises will significantly increase the efficiency of the entire process of managing its activities, and it is proposed that enterprises develop financial plans for cash inflows and outflows for the next year, which will calculate the planned income from operating activities and cash expenditures in terms of cost items. This procedure will provide operational control over the movement of funds in enterprises. Nowadays, it is important to fully automate the accounting of cash, which will ensure high accuracy of accounting data related to cash flow. No less important is the problem of completeness and timeliness of reflection of funds in the accounting system, because if the funds are not fully and timely posted, it will not be a clear reflection of the actual amount of funds. And then - the wrong reflection of tax penalties. And such an error entails a number of others that can be detected only during the inventory. The activity of each enterprise directly depends on the correct organization of cash accounting, as the basis of the enterprise are transactions related to the movement of cash.

Conclusions. Problems of cash accounting and their solutions are relevant and important for all enterprises, because the reliability and efficiency of accounting depends on all financial activities of the enterprise. Building a proper system of cash accounting involves the correct implementation and reflection of all stages of their movement, starting with regulatory requirements, filling out primary documents, summarizing and systematizing information in the registers and ending with reporting.

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