


МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ

**ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ ЕКОНОМІЧНИЙ УНІВЕРСИТЕТ
ІМЕНІ СЕМЕНА КУЗНЕЦЯ**

**МЕТОДИЧНІ РЕКОМЕНДАЦІЇ ДО ТРЕНІНГ-КУРСУ
"КОМП'ЮТЕРНІ ОБЛІКОВІ СИСТЕМИ В УПРАВЛІННІ
ПІДПРИЄМСТВОМ"**

для здобувачів вищої освіти спеціальності 073 "Менеджмент"
освітньої програми "Логістика" першого (бакалаврського) рівня

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MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

**SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF
ECONOMICS**

**TRAINING COURSE
«COMPUTER ACCOUNTING SYSTEMS
IN ENTERPRISE MANAGEMENT»**

**Guidelines for bachelor's (first) degree students of specialty 071
"Management" of the educational program "Logistics"**

**Kharkiv
S. Kuznets KhNUE
2024**

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The guidelines present the theoretical background necessary for completing laboratory assignments, including the methodology for conducting laboratory tasks and the criteria for preparing laboratory reports.

For Bachelor's (first) degree students of specialty 073 "Management" of the educational program "Logistics".

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Introduction

Enterprise management is inherently linked to information processes. Information is crucial for effectively conducting analyses, planning, controlling, making decisions, and organizing the implementation of managerial directives. It serves as the cornerstone of the management process, comprising the data essential for evaluating situations and making informed managerial decisions. A significant portion of the information necessary for decision-making in management is compiled within the accounting system. Computerized accounting systems are instrumental in providing enterprise management with essential information.

The study of the academic discipline "Digital accounting tools for enterprise management" is necessitated by the need to equip future professionals with an understanding of the operational capabilities of computerized accounting systems and digital accounting tools. Such an understanding requires skills to form and utilize accounting information bases for managerial decisions.

The purpose of conducting laboratory assignments within this academic discipline is to enable higher education students to acquire knowledge, skills, and competencies related to maintaining accounting records using computer systems and preparing accounting information for making well-founded managerial decisions.

The tasks associated with these laboratory assignments aim to cultivate a holistic understanding among higher education students regarding enterprise management's information-analytical support system, the nuances of organizing the accounting process and executing accounting procedures within an enterprise. Table 1 delineates the competencies and learning outcomes this academic discipline fosters.

Table 1

Learning outcomes and competencies formed by the discipline

Competencies	Learning outcomes
GC15. Ability to act on the basis of ethical considerations (motives)	LO12. Assess the legal, social and economic impact of the organization
SC9. Ability to work in a team and establish interpersonal interaction in solving professional problems	LO17. Perform research individually and/or in a group under the guidance of a leader
SC14. Understand the principles of psychology and use them in professional activities	LO15. Demonstrate the ability to act socially responsibly and socially consciously on the basis of ethical considerations (motives), respect for diversity and interculturality

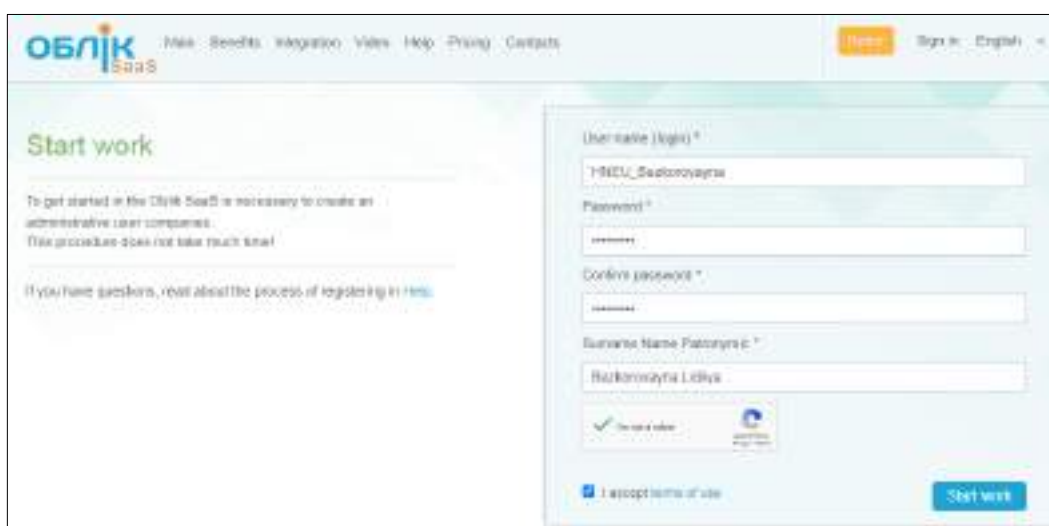
Content module 1

Information and management of information flows

Topic 1: The essence of the enterprise's accounting. Categorical apparatus

Task 1.1. Getting started with the "Accounting SaaS" program

To initiate the "Accounting SaaS" application, one must register and acquire the role of Company Billing Administrator. This role authorizes the student to establish companies and oversee the services offered by the "Accounting SaaS" cloud service. One should navigate to the website's homepage <https://oblik.ua/en> and select the "Start work" option. A registration form will be displayed, which needs to be completed as illustrated in Figure 1.1, followed by choosing the "Save" option.



The screenshot shows the 'Start work' registration page. The header includes the 'Облік SaaS' logo and navigation links: Home, Benefits, Integration, Values, Help, Privacy, Contacts. A 'Sign in' button and language selector (English) are in the top right. The main heading is 'Start work'. Below it, text explains that an administrative user must be created and that the process is quick. A link to 'Help' is provided for questions. The registration form on the right contains the following fields: 'Username (login)' with the value 'TNEU_Saaslovnyaya', 'Password' (masked), 'Confirm password' (masked), and 'Business Name (Patronymic)' with the value 'Національна Ліга'. There are checkboxes for 'I accept terms of use' and a 'Start work' button.



The screenshot shows the 'Security Settings' page. The heading is 'Almost done! Make secure your account'. The sub-heading is 'Security Settings'. Below it, text explains that settings for recovery (Email, mobile phones, and secret question/answer) must be filled. The form contains the following fields: 'Email' with the value 'rak_1104@ukr.net', 'Mobile phone' with the value '+380032026132', 'Secret question' with the value 'Number of my car', and 'The answer to the secret question' with the value '256739'. A 'Save' button is at the bottom.

Fig. 1.1. User Registration in the "Accounting SaaS" Cloud Service

Upon providing your email address, you will receive a confirmation email. It is imperative to verify this email address to facilitate access recovery should you forget your login or password.

After registration, it is requisite to establish a company profile that the student will be accounting for. The company creation form and configuration selection will be accessible to the Administrator after registration is finalized.

The form mandates the entry of the company's name and the selection of a configuration. The abbreviated name of the company should follow the format "Company_StudentSurname". The "Standard (Ukraine)" configuration should be chosen (illustrated in Fig. 1.2).

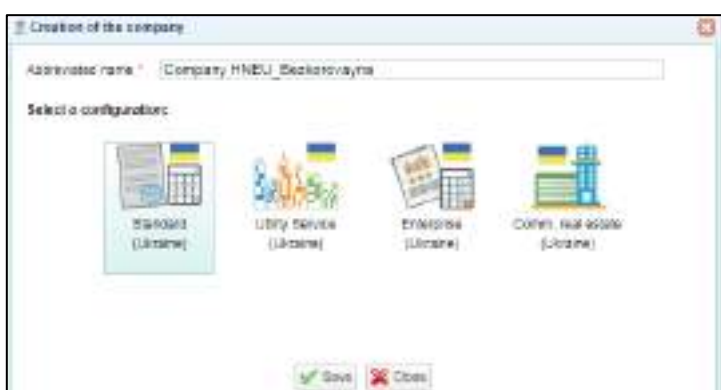


Fig. 1.2. Creating a Company in the SaaS-program

After entering the data, click the "Save" button. The system will then create a record for the company with the specified name and configuration. This action is followed by an automatic redirection to the interface of the Chief Accountant's workspace (illustrated in Fig. 1.3).



Fig. 1.3. The Chief Accountant's Workspace

It is required to adjust the start date of the reporting period to the 1st of

January of the current year at the screen's upper section (change to 01.01.202X).

Task 1.2. Entering the preliminary enterprise data

The initial step in the SaaS-program involves completing the "Initialization Company Data" document. This is achieved by locating and double-clicking the appropriately named icon on the workspace screen, which will open the window shown in Fig. 1.4.



Fig. 1.4. Data initialization information entry window

To input the enterprise's data, one should press the "Create" button (identified by a "green plus" icon) located at the upper left corner of the screen. The specific data required for this document are detailed in Table A1, Appendix A. **Selecting the option "Use a prepaid accounts!" is mandatory.** A sample of the filled-out document form is provided in Fig. 1.5.

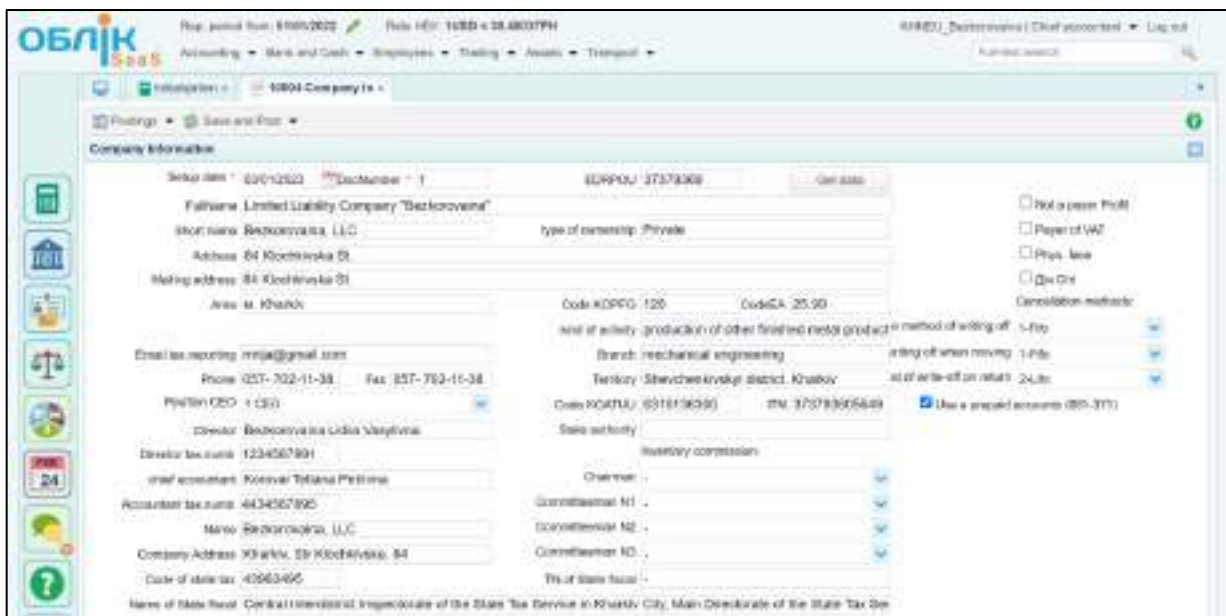


Fig. 1.5. Sample of completed "Data Initialization" document

Upon completing the document, you must finalize the entry by selecting the "Save and Post" button in the upper left corner of the interface.

Attention! Please note that if any inaccuracies or incomplete entries

Within the same "Bank and Cash / Dictionaries" section, find the "Cash Books" directory and specify that the enterprise operates with the national currency, hryvnia, and maintains cash transactions through account 301 "Cash in National Currency" (illustrated in Fig. 1.8).

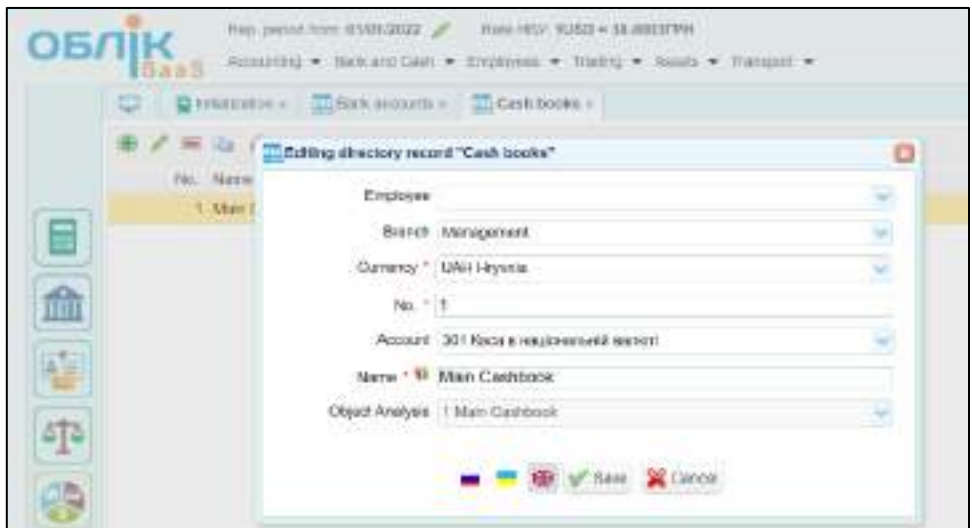
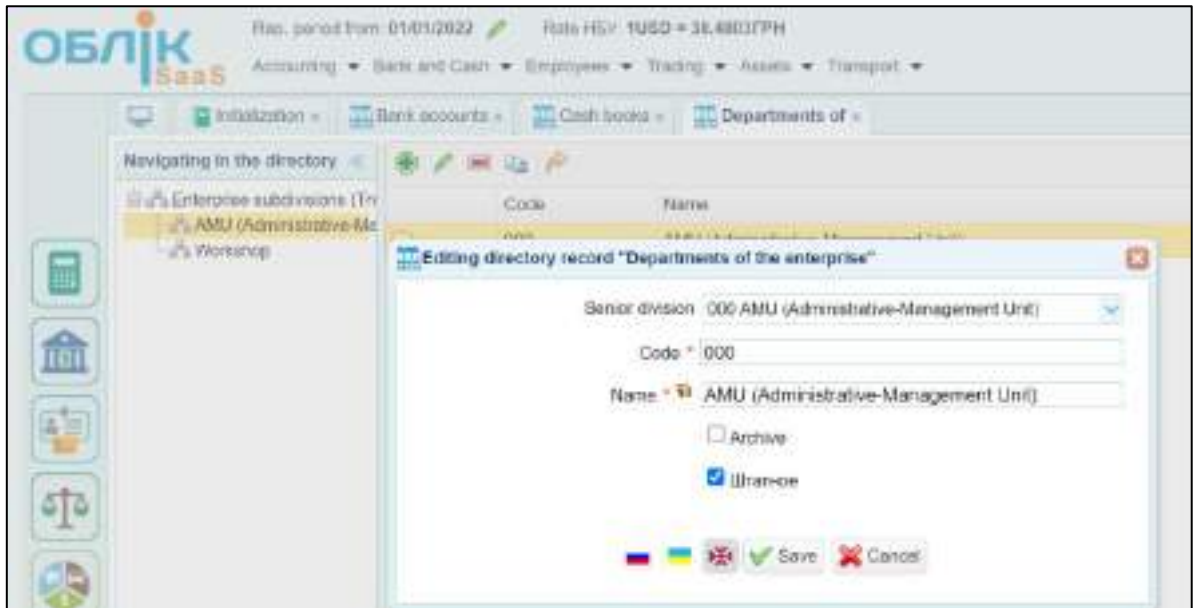


Fig. 1.8. Filling Example for the "Cash Books" Directory

Navigate to the "Employees / Dictionaries" menu, opt for the "Departments of the enterprise" directory, and proceed to establish two divisions specified in Table A1, Appendix A. Proceed to add (via the "green plus" icon) a card for the "AMU" (Administrative-Management Unit) and one for "Workshop" (depicted in Fig. 1.9). **The "Senior Division" field will be auto-populated upon the document's preservation.**



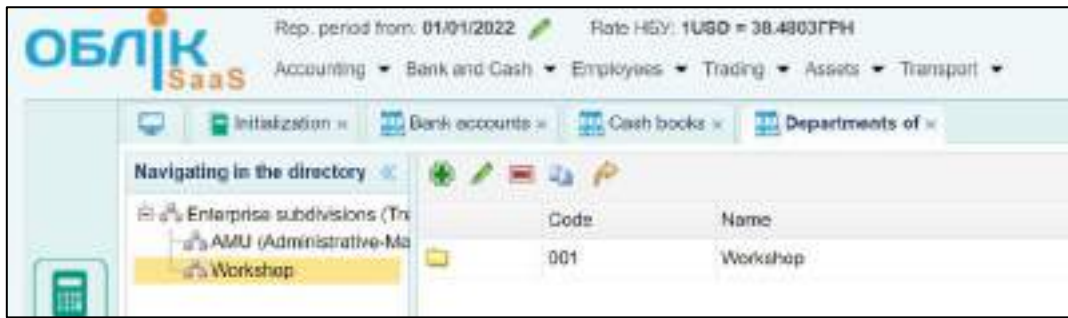


Fig. 1.9. Completed "Departments of the enterprise" Directory

To populate the "Nomenclature" directory, navigate to the "Trading / Dictionaries" section. Within the "Nomenclature" directory, identify the required folder (branch within the tree structure to the left, as illustrated in Fig. 1.10), and click the "Add..." button on the table section to the right to initiate a new directory entry. Next, information concerning the "Type of inventories", "Article", and "Name" must be inputted. The allocation of this information will dictate the specific balance account on which the identified asset is to be accounted for. Other form fields should be completed as necessary. Finalize the form by saving the entry with the "Add" button.

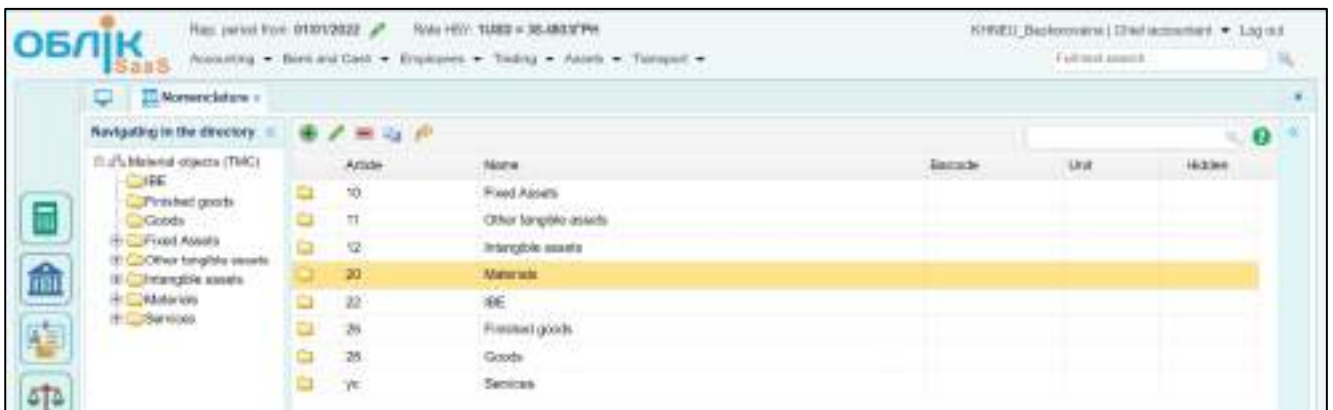


Fig. 1.10. "Nomenclature" Directory

Within the directory, from the dropdown list, choose the "Type of inventories", "Currency pricing", and "Unit" of measurement. A sample completion for the directory concerning "Raw materials and supplies" is presented in Fig. 1.11.

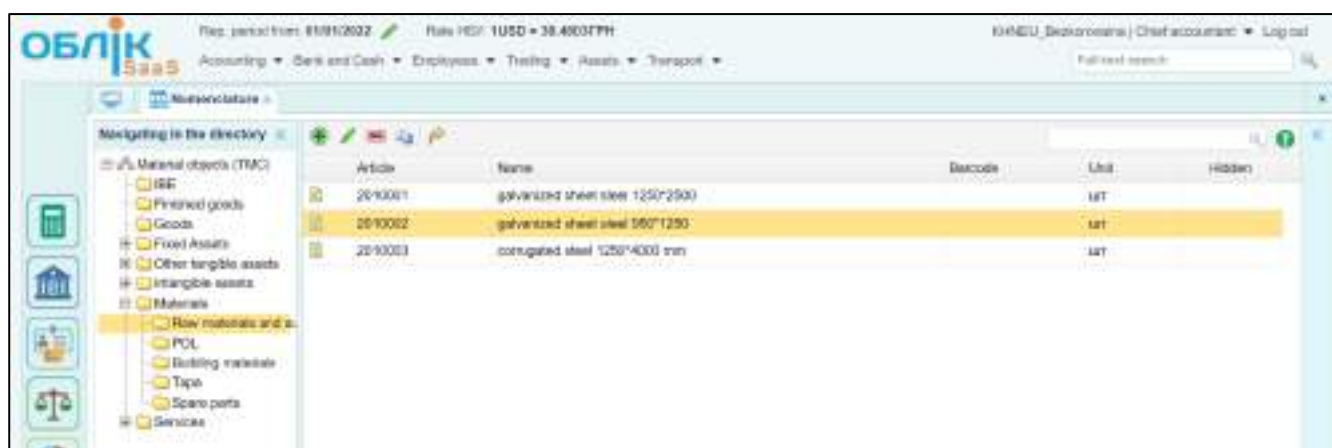
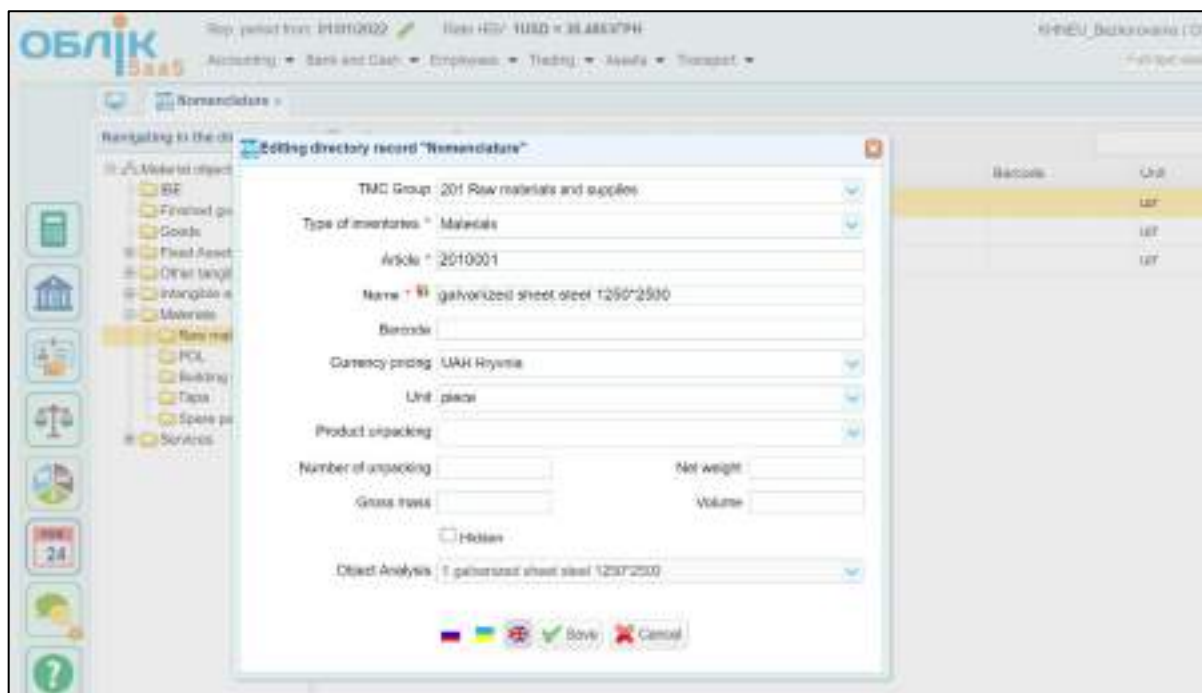


Fig. 1.11. The "Raw materials and supplies" folder in the "Nomenclature" directory

The data for filling in the "Nomenclature" dictionary are provided in Table A2 of Appendix A. Similarly to the "Raw Materials and Supplies" folder, the "IBE", "Finished Goods", and "Goods" of the "Nomenclature" directory should also be filled in.

In the "Nomenclature" directory, it is also necessary to enter data about fixed assets in separate folders: "Buildings", "Machinery and Equipment", etc. (Fig. 1.12). The initial data about fixed assets are presented in Table A3 of Appendix A.

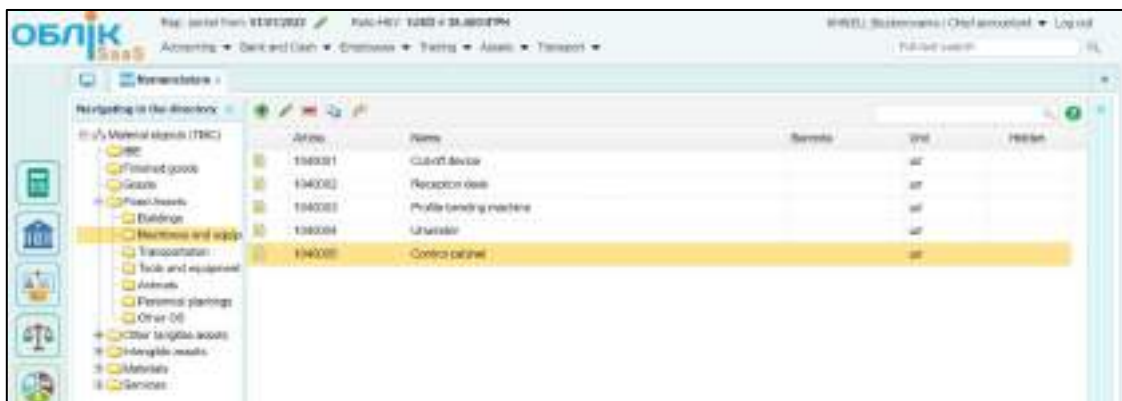
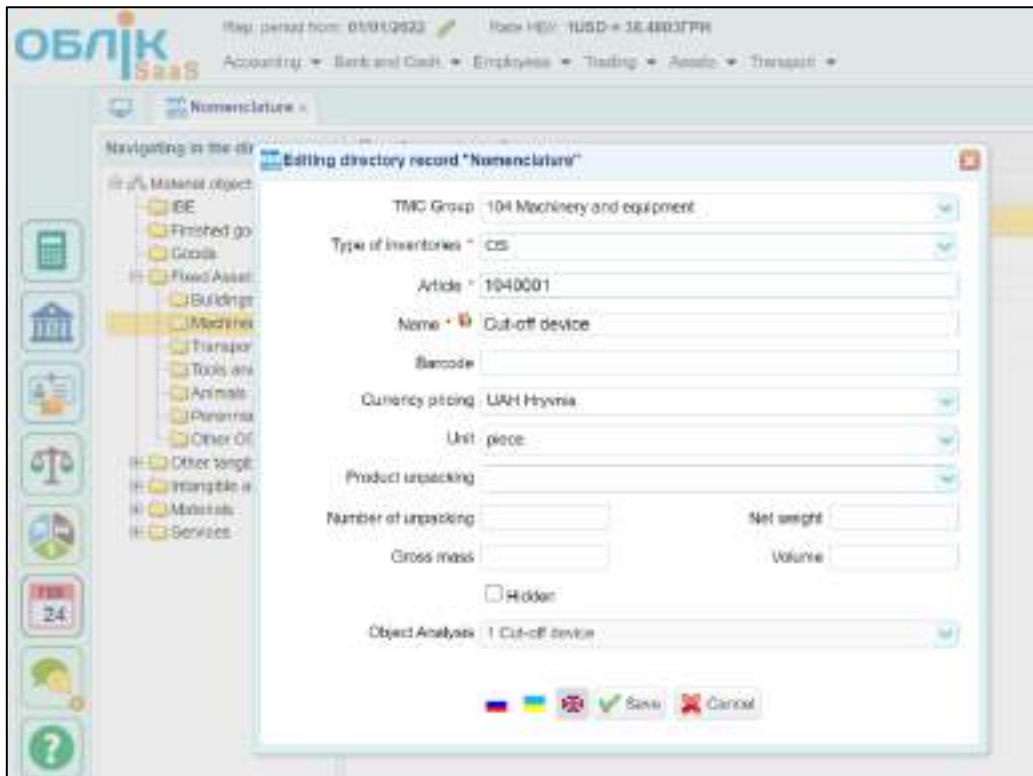


Fig. 1.12. Completed "Machinery and Equipment" Folder in the "Fixed Assets" Directory

The "Contractors" directory is accessible from the desktop or via the "Trading / Dictionaries" or "Accounting / Dictionaries" menu options. This directory requires adding counterparty information as detailed in Table A4, Appendix A, employing the "Add (green plus)" button for each record. The form must be saved upon completion, as depicted in Figure 1.13. **Ensure that you select the country from the dropdown list.**

Information for all contractors and counterparties, including both suppliers and purchasers, is consolidated into a single directory.

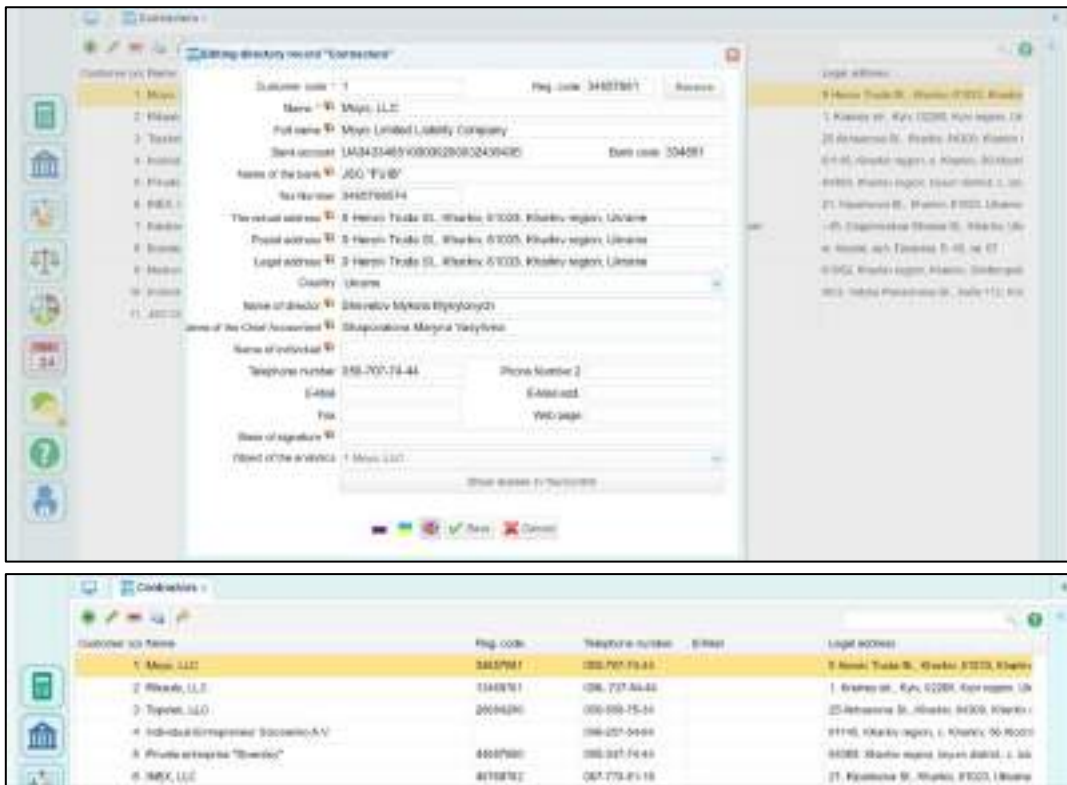
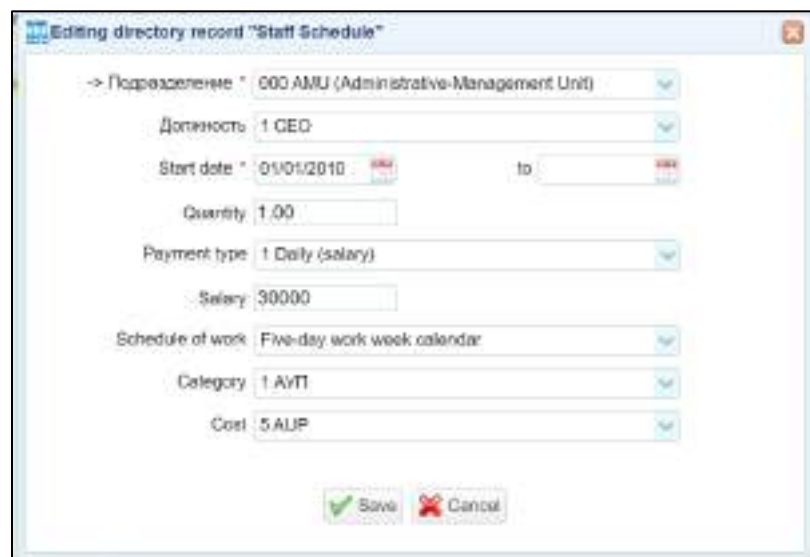


Fig. 1.13. Completing the "Contractors" directory

Next, filling in all required information about the enterprise's employees is necessary. The initial step involves the creation of an organizational staffing plan (staffing schedule). This can be accomplished by accessing the "Employees / Dictionaries" section and filling out the "Staff schedule". The "+" button should be clicked upon selecting the required division to incorporate all designated positions into the staffing plan. Table A5, Appendix A, provides the catalog of division positions. The staffing schedule should be completed as demonstrated in Figure 1.14.



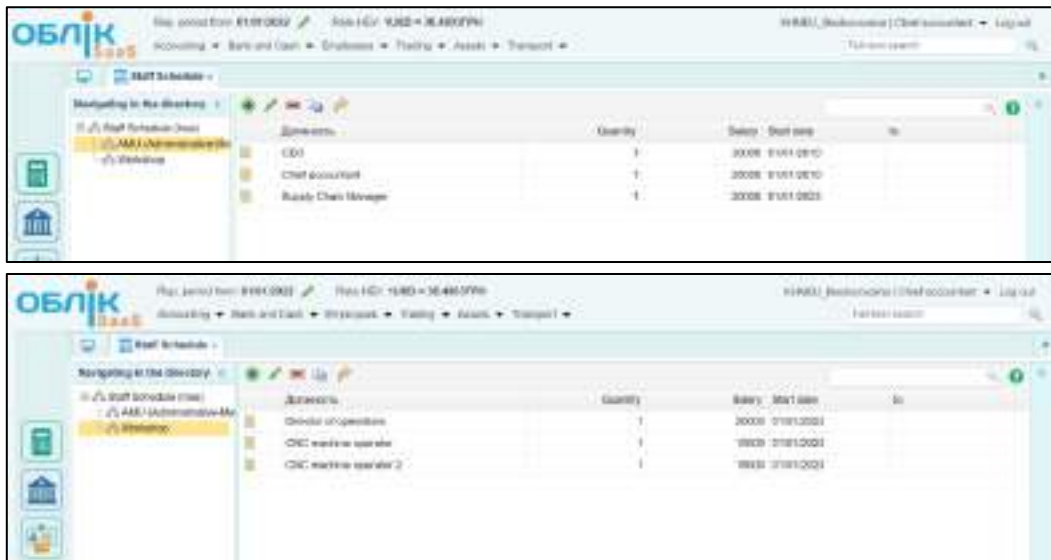


Fig. 1.14: Example of Staffing Schedule Completion

It is also essential to fill in the "Inflation Indices" directory. The information in this directory is crucial for the wage indexation process. The latest monthly data should be retrieved from the Ministry of Finance of Ukraine's website and entered into the directory, as illustrated in Figure 1.15.

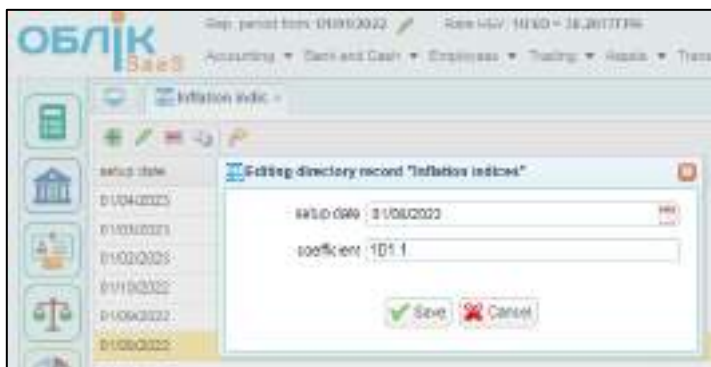


Fig. 1.15 The "Inflation Indices" directory

After finalizing all tasks, a report on Laboratory Work No. 1 must be prepared. This report should detail the execution sequence of tasks and include illustrations of specific documents: Enterprise Initialization; the "Bank Accounts" directory; the "Cash Books" directory; the "Departments of the enterprise" directory; the "Nomenclature" directory (individually for raw materials and supplies, finished goods, goods, IBE; the "Contractors" directory; and the "Staff schedule".

Topic 2. Systematization of information at the enterprise. Accounting accounts

Laboratory work on topic 2. Creating personal cards for the enterprise's employees

This laboratory work involves the detailed documentation of employee information, which are crucial for maintaining accurate personnel records and facilitating efficient human resource management. Information about enterprise employees begins with filling out "Employees Cards" for each employee. These can be found in the menu "Employees / Personnel". A separate personal card must be formed for each employee (Fig. 2.1). The data for filling out the "Employees Cards" are provided in Tables B1 and B2 of Appendix B. Note that attachments such as "Appointments," "Change settings employee," and "Salary Items" could be changed only after personnel movement orders are posted.

The screenshot displays the 'ОБЛІК' (Accounting) software interface. The top navigation bar includes 'Accounting', 'Ware and Cash', 'Employees', 'Trading', 'Assets', and 'Transport'. The main window shows the 'Personal card employee' form for employee 'Korovai Tetiana Potilina'. The form is organized into several sections:

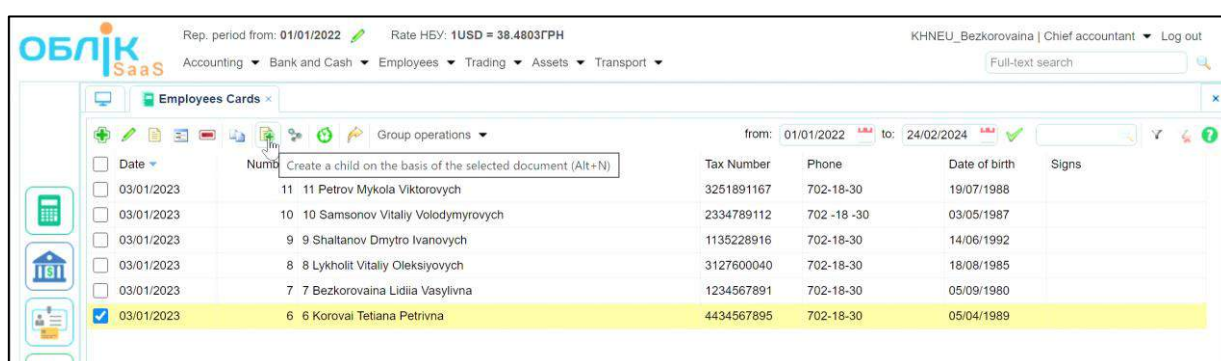
- Personal card employee:** Contains fields for Date (03/01/2022), Number (5), and Tax No (5). It also includes Name (Korovai), First Name (Tetiana), Patronym (Potilina), Education (Higher), and various employment details like Tax Number (4434567895), Employer (1435), and Phone (702-15-30).
- Personal data:** Includes Date of Birth (05/04/1990), Nationality (Ukraine), Country (Ukraine), Area (Kharkiv), and Post (Kharkiv).
- Passport data:** Features a checked 'Passport' checkbox, Document number, Series (UK), No (731245), and Date of Issue (05/04/2008).

Continuation of the document

Topic 3. Movement of internal information flows

Laboratory work on Topic 3. Creation of employment orders and notifications of the enterprise's employees' employment

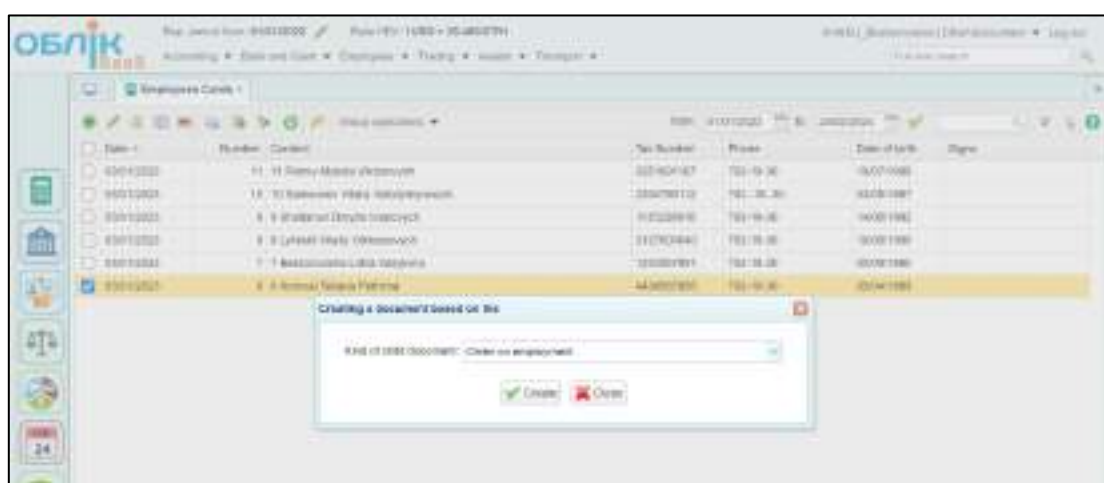
The process of registering an employee's recruitment is executed on the authority of an employment admission order. This order is created based on the "Employees Card" document. By opening the personal card of each employee, you have to make a subsidiary document based on the selected document (press "Create a child on the bases of selected document" as it on Fig. 3.1). The requisite information for the completion of these orders can be found in Table C1, Appendix C.



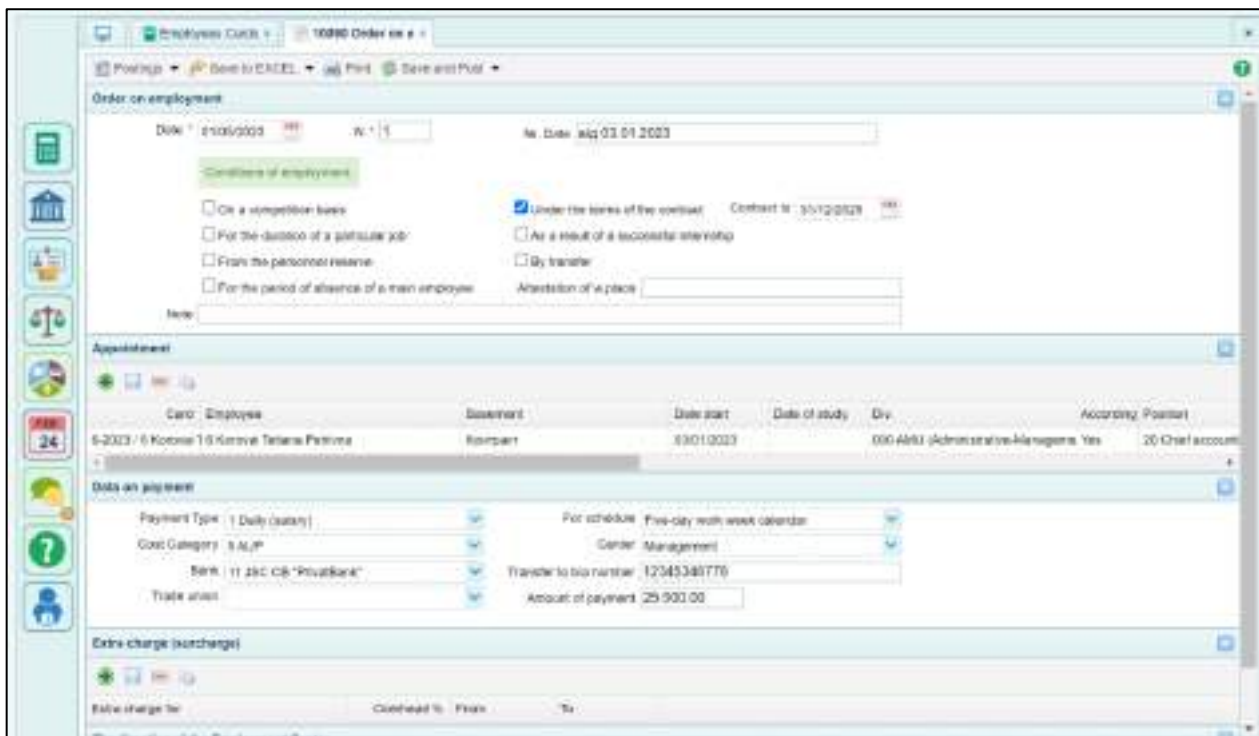
Date	Number	Card	Tax Number	Phone	Date of birth	Signs
<input type="checkbox"/> 03/01/2023	11	11 Petrov Mykola Viktorovych	3251891167	702-18-30	19/07/1988	
<input type="checkbox"/> 03/01/2023	10	10 Samsonov Vitaliy Volodymyrovych	2334789112	702-18-30	03/05/1987	
<input type="checkbox"/> 03/01/2023	9	9 Shaltanov Dmytro Ivanovych	1135228916	702-18-30	14/06/1992	
<input type="checkbox"/> 03/01/2023	8	8 Lykholt Vitaliy Oleksiyovych	3127600040	702-18-30	18/08/1980	
<input type="checkbox"/> 03/01/2023	7	7 Bezkorovaina Lidia Vasylivna	1234567891	702-18-30	05/09/1980	
<input checked="" type="checkbox"/> 03/01/2023	6	6 Korovai Tetiana Petrivna	4434567895	702-18-30	05/04/1989	

Fig. 3.1. Creation of a subsidiary document

One should select the "Order on employment" and proceed by clicking the "Create" button (see Figure 3.2).



Continuation of the document



Ending the document

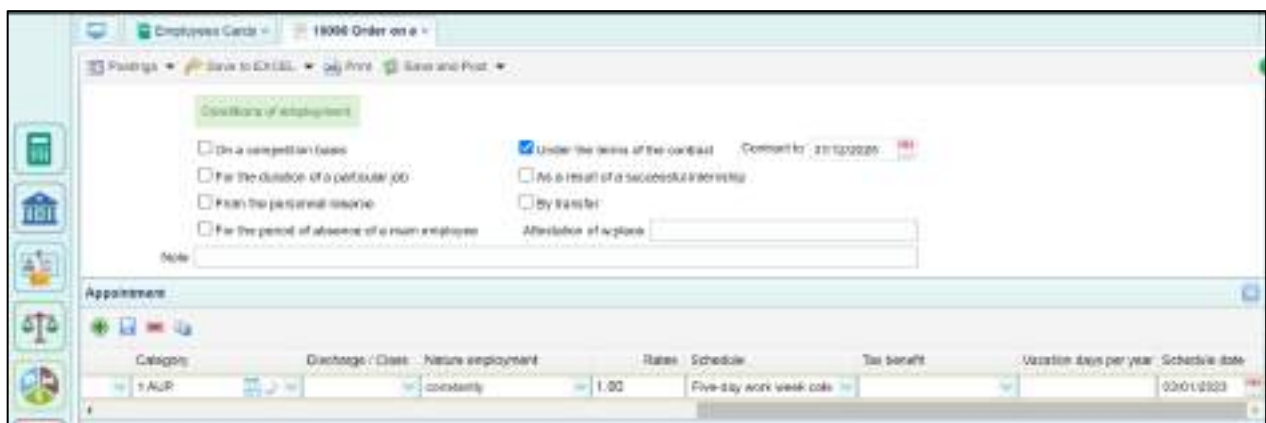


Fig. 3.2. Creating an "Hiring order"

Please note that the date of an employee's recruitment is repeated several times in the documents. All enterprise employees were hired on January 3rd of the current year (03.01.202X) by order number 1, issued on the same date (03.01.202X).

After the order is completed, it must be executed by pressing the "Posting" button. The order's implementation must be verified within the "Employees card". It is mandatory to generate an individual order for every employee affiliated with the enterprise (see Figure 3.3).

Date	Number	No. Date	Employee	Div.	Position	Schedule
01/05/2023	1	03.01.2023	6 Korovai Tatyana Petrovna	000 AMU (Administrative-Management)	20 Chief accountant	Five-day work
03/01/2023	1	03.01.2023	7 Bezikorovana Lidia Vasylivna	000 AMU (Administrative-Management)	1 CEO	Five-day work
03/01/2023	1	03.01.2023	8 Lykhov Vitaliy Oksayovych	001 Workshop	5 Director of operations	Five-day work
03/01/2023	1	03.01.2023	11 Petlov Mykola Viktorovych	001 Workshop	54 CNC machine operator 2	Five-day work
03/01/2023	1	03.01.2023	10 Samsonov Vitaliy Volodymyrovych	001 Workshop	53 CNC machine operator	Five-day work
03/01/2023	1	03.01.2023	9 Shatanov Dmytro Ivanovych	000 AMU (Administrative-Management)	52 Supply Chain Manager	Five-day work

Fig. 3.3. Created hiring orders for employee

During the hiring process, it is essential to prepare a "Notice of acceptance for a job". The notice of employment was sent on 03.01. of the current year before the commencement of work (Fig. 3.4).

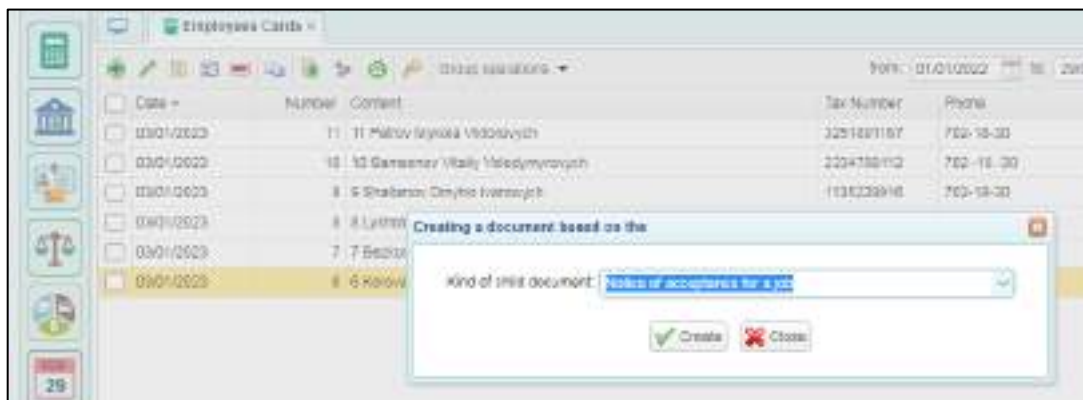


Fig. 3.4. Creation the "Notice of acceptance for a job"

This document is created as a subsidiary for each enterprise's employee.

After completing the tasks, compiling a report on laboratory work № 3 is necessary. This report should elucidate the task execution sequence and incorporate illustrations of pertinent documents, including the "Hiring order" and "Notice of acceptance for a job" for all employees.

Topic 4. Shareholder equity (capital): definition and contribution

Laboratory work on topic 4. The founder's contribution to the authorized capital

An individual found the enterprise Ivan Karateyev (Каратеєв Іван Миколайович), whose banking details are as follows: account number UA48322001000002600478912345679 at PJSC "UNIVERSAL BANK" (ПАТ "УНІВЕРСАЛ БАНК"). The legal and mailing address is Kharkiv, Hryhorovske Highway, building 45.

On the 3rd of January of the current year, the founder contributed 100,000 UAH to the company's operational account. The accounting department recorded this transaction on the same day, generating an accounting entry.

To reflect this operation, information about the enterprise's founder must be entered in the "Contractors" directory. Laboratory Work No. 1 elaborates on the methodology for populating this operation. Figure 4.1 illustrates the filled register.

The screenshot shows a software window titled "Editing directory record 'Contractors'". The form contains the following fields and values:

- Customer code: 7
- Flag code: (empty)
- Receive: (button)
- Name: Karateev I. M.
- Full name: Karateiev Ivan Mykolaiovych
- Bank account: UA4832200100000260047891234
- Bank code: 322001
- Name of the bank: JSC "UNIVERSAL BANK"
- Tax Number: 270161489
- The actual address: -45, Grigorovskoe Shosse St., Kharkiv, Ukraine
- Postal address: -45, Grigorovskoe Shosse St., Kharkiv, Ukraine
- Legal address: -45, Grigorovskoe Shosse St., Kharkiv, Ukraine
- Country: Ukraine
- Name of director: (empty)
- Name of the Chief Accountant: (empty)
- Name of individual: (empty)
- Telephone number: 0952909475
- Phone Number 2: 0682345679
- E-Mail: kim@gmail.com
- E-Mail add: (empty)
- Fax: (empty)
- Web page: (empty)
- Base of signature: (empty)
- Object of the analytics: 7 Karateev I. M.
- Show dossier in YouControl: (button)

At the bottom of the window, there are flags for Ukraine and the UK, and buttons for "Save" and "Cancel".

Fig. 4.1. Information on the founder in the "Contractors" directory

The next step in completing the task is to form a bank statement for 03.01. of the current year (03.01.202X). To do this, open the "Bank and Cash / Bank / Bank Income" menu and create a new document specifying the following data:

- Payer – Ivan Karateyev (Каратеев Иван Николаевич);
- Account number – "The main business account";
- Cost item – "Proceeds from issue of share capital";
- Payment – Other;
- Details – contribution to authorized capital;
- Acc Number – 401 "Authorized Capital";
- VAT rate – 0%.

After filling out the document, it needs to be saved by pressing the "Save and Post" button. Fig. 4 .2 shows an example of the filled document.

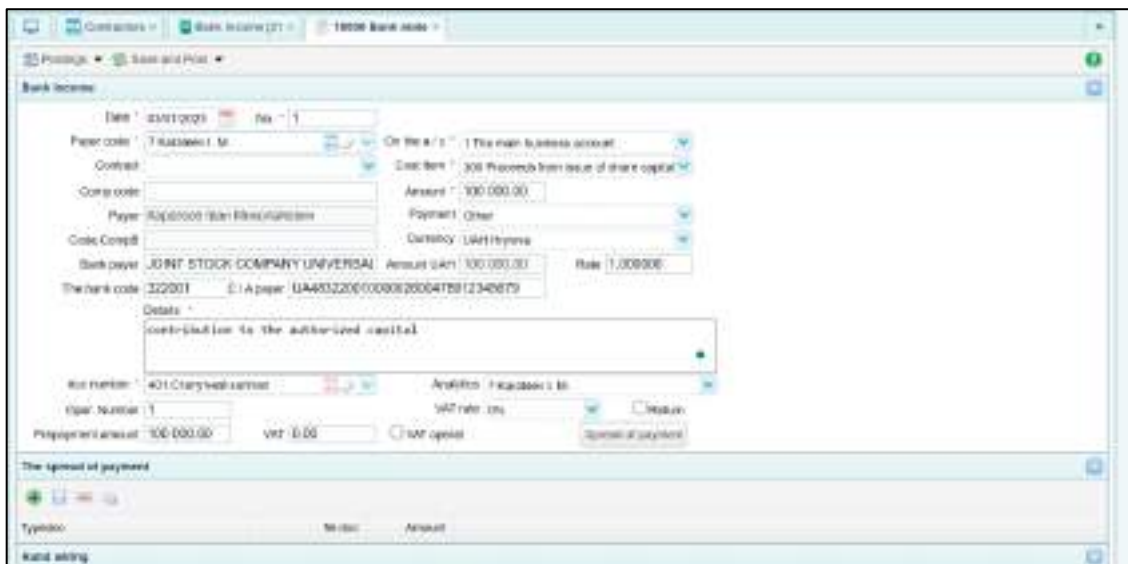


Fig. 4.2. Example of a completed "Bank Income" document for the receipt of a contribution to the enterprise's authorized capital

To verify the creation of the accounting entry, one must select the "Posting" button in the document's upper left corner (see Figure 4.3).



Fig. 4.3. Accounting entry for the funds received to the authorized capital of the enterprise

Upon the entry creation, its representation in the Trial Balance (TB) must be verified and accessible from the desktop. The TB should be set to the date of the 3rd of January of the current year (see Figure 4.4).

Account	Account Name	Currency	Beginning balance		Turnover		Closing balance	
			Debit	Credit	Debit	Credit	Debit	Credit
104	Расходы на обслуживание				80 000.00	80 000.00	80 000.00	
131	Денежные средства			1 000.00	9 418.00			7 418.00
1021	Пополнение (присоединение) денежных средств			890 000.00	890 000.00			
201	Средства в распоряжении			384 273.00	372 800.24		20 794.76	
200	Финансы			9 850.00	2 162.00		8 688.00	
207	Средства в распоряжении			81 320.00	2 100.00		28 414.00	
221	Расходы на обслуживание (расходы)			2 620.00	2 620.00			
2371	Расходы на услуги			371 900.24	371 900.24			
2372	Расходы на услуги (расходы на услуги)			478 101.18	371 900.24		28 920.80	
242	Финансы			371 900.24	388 833.88		9 888.80	
281	Температурный контроль			230 880.00	188 260.00		88 920.00	
301	Наличные в кассе			798.00			188.00	
311	Полное (частичное) возмещение затрат			1 272 450.28	1 281 491.42		369 028.20	
3871	Пополнение (присоединение) денежных средств			1 286 400.00	1 132 400.00		64 199.75	
271	Пополнение (присоединение) денежных средств			112 812.00	112 812.00			
2721	Пополнение (присоединение) денежных средств (расходы на услуги)			1 200.00	1 200.00			
401	Средства в распоряжении				120 000.00			100 000.00
8371	Пополнение (присоединение) денежных средств			774 260.00	774 260.00			
8372	Пополнение (присоединение) денежных средств			684 000.00	1 140 000.00		692 000.00	
	Total		0.00	0.00	18 284 223.20	18 446 223.20	3 541 774.80	3 541 774.80

Fig. 4.4. Trial Balance

The formed accounting entries can also be viewed in the menu "Accounting / Accounting Reports / Registry Posting" (Fig. 4.5).

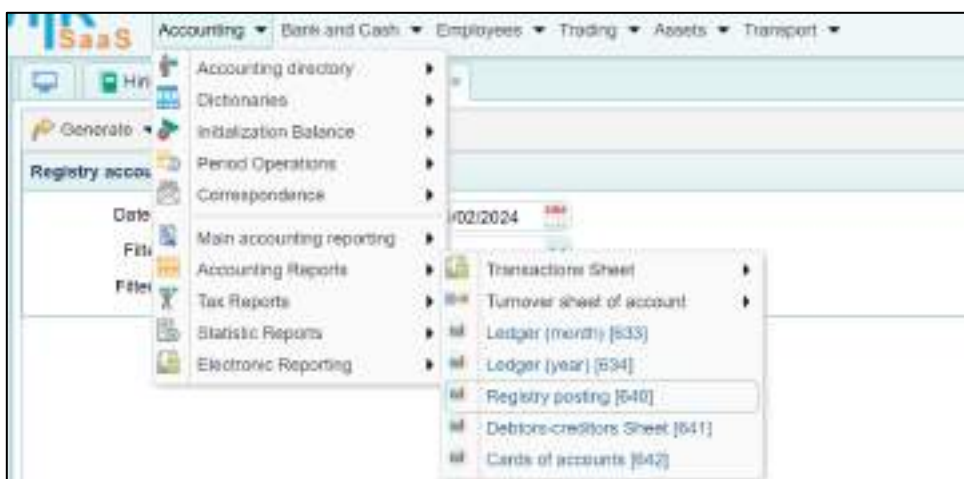


Fig. 4.5. Register of Entries

After completing the tasks, a report on Laboratory Work № 4 is necessary. This report should describe the sequence of tasks and include images of such documents as the "Contractors" directory with information about the founder and

"Bank income. " Pictures of the accounting entries are also necessary.

Content module 2

Digital accounting tools within enterprise resource management

Topic 5: Accounting and Analytical Support for Managing Enterprise's Production Inventories

**Laboratory Exercise for Topic 5: Procurement of Goods and Material
Assets from Suppliers during the Reporting Period. Accounting of
Imprest/Petty Cash Funds. Receiving an Order from a Customer for
Products, Issuing an Invoice for Payment, Recognition of Advance
Received. Acquisition of Materials from Suppliers on Prepayment Terms**

Task 5.1: Procurement of Goods and Material Assets from Suppliers

Contractual agreements facilitate engagement with suppliers. Thus, initiating the procurement of goods and material assets necessitates contract formulation. This process can be initiated by navigating to "Trading / Supply Documents / Contract with the Supplier" in the menu (see Figure 5.1).

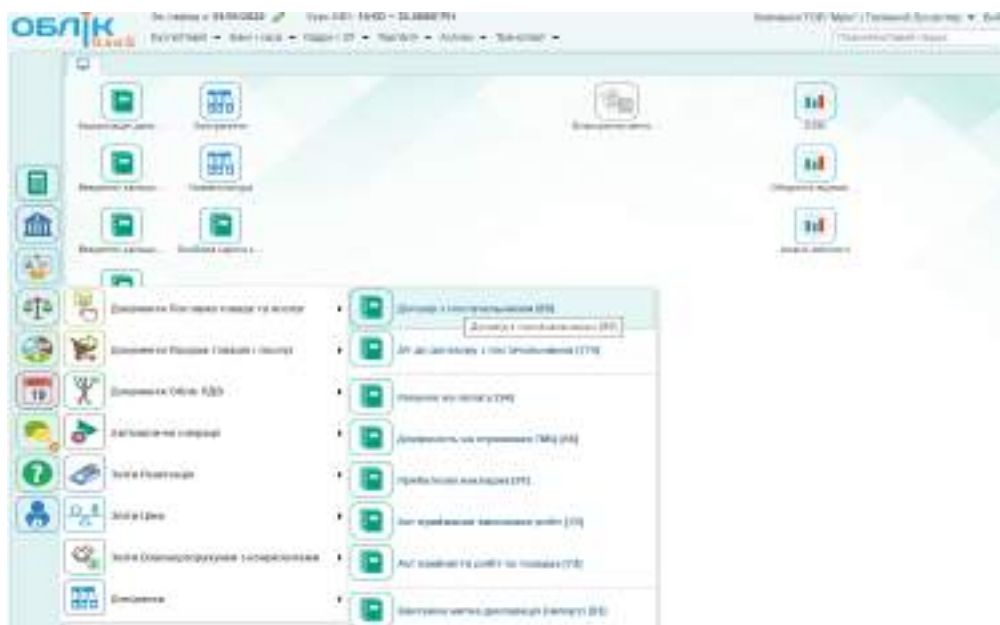


Fig. 5.1. "Contract with the supplier" in the program menu

The supplier's agreement should contain the data shown in Table 5.1.

Table 5.1

Data to fill in the "Contract with the supplier" document

Contract element	Content
Date	Start of the month (before the first transaction with such a contractor!)
Document number	The program sets automatically
Center	Procurement Division
Supplier	Select from the list of contractors
In the face	Responsible person from the contractor's side
Incoming №	According to the task conditions
Type of contract	Supply agreement or purchase agreement
Method of payment	From the current account
Delivery type	Delivery
Balance account	Account 6311, "Transactions with domestic suppliers for goods and other tangible material assets," (from Ukrainian "Розрахунки з вітчизняними постачальниками за товари та інші ТМЦ") is to be utilized when the procurement involves goods, minor stock items, or materials; Account 6312, "Transactions with domestic suppliers for non-current assets," (from Ukrainian "Розрахунки з вітчизняними постачальниками необоротних активів") should be applied in instances involving the acquisition of fixed or intangible assets.
Comment	Supplier of inventory or supplier of non-current assets

Table D1, Appendix D enumerates the requisite details for contract completion. Figure 5.2 shows an example of a completed supplier contract.

The screenshot shows a software interface for creating a supplier contract. The form is titled "Договір з постачальником" (Contract with supplier). Key fields include:

- Date:** 04/01/2022
- Client:** ТОВ "Мор"
- Person:** Сисоєв Андрій Антонович
- Contract No.:** 04/01/2022
- Form of payment:** Оплата з поточного рахунку
- Type of delivery:** Доставка
- Balance account:** 6311 Розрахунки з вітчизняними
- Contract type:** Договір купівлі-продажу
- Supplier name:** Кам-981 постачальник ТМЦ

Below the form, there is a table for "Специфікація договору" (Contract specification) with columns for "Н. Товар / послуга", "Кількість", "Ціна з ПДВ", and "Сума". The table currently contains one row with a small 't' in the first column.

Fig. 5.2. Example of a completed "Supplier Contract"

After entering all the necessary data, the document must be saved by pressing the "Save and Post" button. All contracts with suppliers must be filled out similarly.

To complete the contract with the Buyer, select the menu "Trading / Sales Documents / Sale Contract". The contract must include the particulars outlined in Table 5.2.

Table 5.2

Data to fill in the "Sale Contract" document

Contract element	Content
Date	Start of the month (before the first transaction with such a contractor!)
Document number	The program sets automatically
Center	Division sales of goods
Client	Select from the list of contractors
In the face	Responsible person from the contractor's side
Reg №	According to the task conditions
Type of contract	Purchase and sale agreement (from ukr. "Договір купівлі-продажу")
Method of payment	From the current account
Type of shipment	Shipping
Price Type	Wholesale (from Ukrainian "Оптова")
Balance account	Account 3611, "Settlements with domestic customers for goods and other inventories" (from Ukrainian 3611 "Розрахунки з вітчизняними покупцями за товари та інші ТМЦ")
Comment	Buyer of goods or buyer of finished goods

Table D1, Appendix D enumerates the requisite details for contract completion. Figure 5.3 shows an example of a completed sale contract.



Fig. 5.3. Example of a completed "Sale Contract"

After entering all the necessary data, the document must be saved by pressing the "Save and Post" button. All contracts with buyers must be filled out similarly. After formalizing contracts, the following procedural step involves registering the supplier's incoming goods and material assets. Access the "Trading / Supply Documents / Purchase act" through the menu (see Figure 5.4). This action initiates the documentation process for the acquired resources, ensuring accurate tracking and accounting within the enterprise's operational framework.



Fig. 5.4. Selecting a "Purchase act" in the program

Table D1, Appendix D enumerates the requisite details for "Purchase act" completion. Figure 5.5 shows an example of a completed "Purchase act".

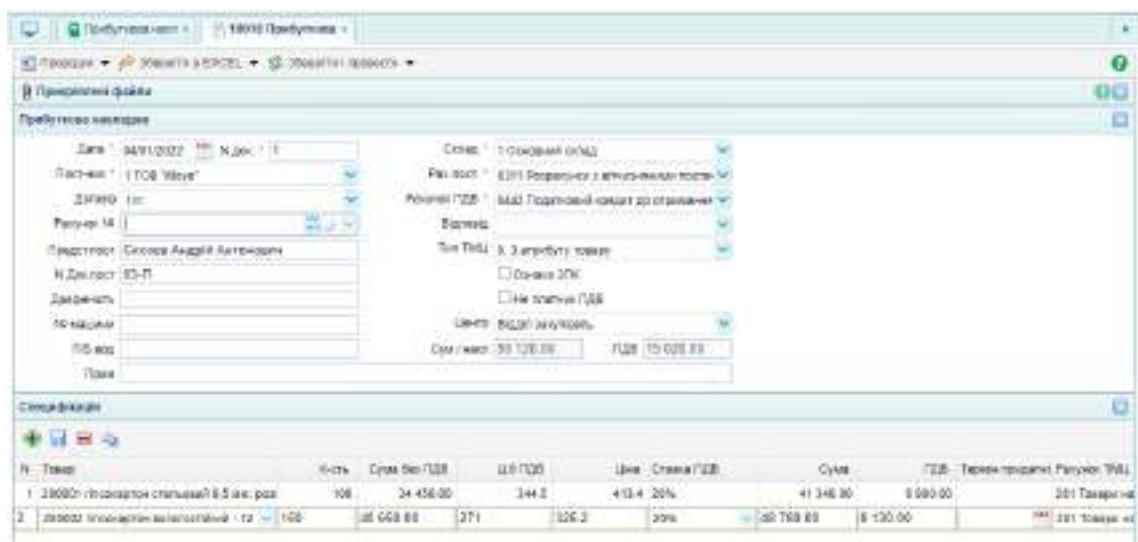


Fig. 5.5. Purchase act

After completing the Purchase Act for goods, you must check if the accounting entries have been generated. To do this, press the "Postings" button in the top left corner of the document (Fig. 5.6).

Построение по документам

Дата	Дебет	Аналитика Дебет	Корресп.	Аналитика Корресп.	Сумма	Сумма	Сумма	Дебет
04/01/2022	04/2	0 ББС АНАЛИТИКА	0311	117406 ТОВ "Мойо" Дрогова	0	15000.00		0.00
04/01/2022	201	1 Поставлен стальной 0.5	0311	117406 ТОВ "Мойо" Дрогова	100	34400.00		0.00 200001 поставлен стальной
04/01/2022	201	2 Поставлен стальной 12	0311	117406 ТОВ "Мойо" Дрогова	180	43600.00		0.00 200002 поставлен стальной

Паразитические проводки по документам

Дата	Скорр.	Наим. объекта	Скорр.	Теплоэнергетика/Помог. Скорр.	Сумма	Сумма
04/01/2022	0	01.01	Поставлен стальной 0.5 мм	201	100.000	34400.00
04/01/2022	0	01.01	Поставлен стальной 12	201	150.000	43600.00

Fig. 5.6. Accounting entries for the Goods Purchase Act

The generated accounting entries should be verified in the trial balance, which is located on the desktop (Fig. 5.7).

Итого ОСБ

Р/счета	Наименование	Полное сальдо		Оборот		Итого сальдо	
		Дебет	Кредит	Дебет	Кредит	Дебет	Кредит
201	Товары на складе		75 100.00			75 100.00	
311	Получен расчеты в надзорной/кварт	180 000.00				180 000.00	
401	Статусный капитал		100 000.00				100 000.00
0311	Резервы и отчисления по основным средствам		90 120.00				90 120.00
04/2	ПДВ		15 020.00				15 020.00

Fig. 5.7. Verification of accounting entries in the Trial Balance

Similarly, all goods and materials acquired by the enterprise must be recorded as assets.

You need to transfer funds to suppliers after recognizing the purchased goods and materials. To do this, you must access the menu "Bank and Cash / Bank / Bank Expenses". The bank statement requires details regarding the payment recipient, the payment amount, and its designated purpose.

The financial disbursements were executed as delineated below:

LLC "Moyo" – on 11.01 and 18.01 of the current year;

LLC "Rikauto" – on 17.01 of the current year;

LLC "Topolyok" – on 06.01 of the current year;

Individual Entrepreneur Sizonenko A. V. – on 21.01 of the current year.

The amounts of liabilities need to be determined on the information contained within the Goods Purchase Act. An example of the filled bank statement ("Bank Expenses") is depicted in Figure 5.8

Витрати Банку Відбито

Дата: 11.01.2022 | Оперція: Оплата поставщикам(03118.961)

Сторіжчик: 1 ТОВ 'Місто' | Розрахунковий рахунок: 1 поточний рахунок підприємства

Сторіж: 1 | Номер ГД: | Валюта: ГРН гривня

Балансовий рахунок: 6311 Розрахунок з відшкодування поставок | Сума: 90 120.00 | Ставка ПДВ: 20%

Аналітика: 1 ТОВ 'Місто' | Сума, грн: 90 120.00 | Курс: 1.003605

сдп/спл: 34857881 | МФО банку: 334851 | Платіжний інструмент: | Сума передоплати: 0 | ПДВ: 0

Банк одержувач: ПАТ 'ПУМБ' | Прокладення платіжної: за придбаним товаром згідно договору

Рахунок одержувача: UA34334851100002600324354367895

Стаття витрат: 001 Товари на вхід ТМЦ

Буд	Номер	Сума
Ручні провідки		

Fig. 5.8. Sample of a completed "Bank Expenses" statement

After completing the document, it is necessary to check the formed accounting entry (Fig. 5.9).

Дата	Дебет	Аналітика Дебет	Кредит	Аналітика Кредит	Кількість	Сума	Валюта	Сума / валют.	Зміст
11.01.2022	6311	117480 ТОВ 'Місто' Державо 311		1 поточний рахунок підприємства	1	90120.00	Гривня	90120.00	за придбаним товаром згідно договору

Fig. 5.9. Accounting entry for the debt transferring to the supplier

It is also necessary to verify the changes in the accounting records in the Trial Balance (TB), located on the desktop (Fig. 5.10).

Similarly, all "Bank Expenses" statements regarding the funds transfer to suppliers must be filled out.

Рахунок	Назва рахунку	Дебет	Платіжні салдо		Сума		Сума салдо	
			Дебет	Кредит	Дебет	Кредит	Дебет	Кредит
201	Товари на склад				75 100.00		75 100.00	
311	Поповнення в мобільній валюті				189 000.00	90 120.00	9 880.00	
401	Статусний капітал					180 000.00		100 000.00
6311	Роздрібні заліченнями постачальниками товари				89 120.00	90 120.00		
6412	ПДВ				19 825.00		10 000.00	

Fig. 5.10. Trial Balance after reflecting the funds transfer to suppliers

Task 5.2: Management of imprest funds within petty cash accounting

Goods and materials can be purchased through a petty cash holder (via an imprest fund custodian). To accurately reflect this transaction within the SaaS software, add petty cash holder to the "Contractor" directory and ensure all pertinent information is duly entered. In the case of this task, the petty cash holder is the enterprise's chief accountant (see Figure 5.11).

Fig. 5.11. Adding a petty cash holder to the "Contractor" directory

After entering all the necessary data, press the "Save" button. To guarantee

the accuracy of transactions involving the imprest fund custodian (petty cash holder), the analytical object related to the chief accountant must be specified. For this, access the menu "Accounting / Directories / Objects of analytics" and add the chief accountant to the staff section (Fig. 5.12).

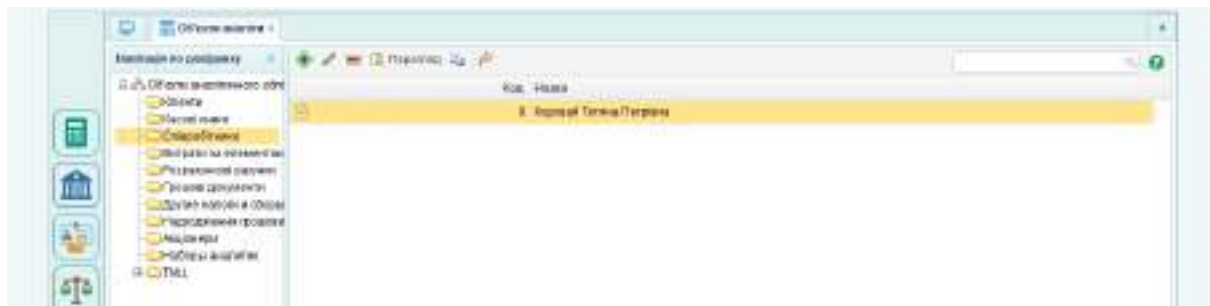


Fig. 5.12. Adding an analytical object

An allocation of funds is requisite to facilitate the procurement of goods and materials by the imprest fund custodian (the petty cash holder must receive money). Specifically, on January 6th of the current year, 1500 UAH was allocated to the imprest fund custodian (chief accountant) to acquire office supplies, with the transaction recorded on their card for accountability. The petty cash holder submitted an advance report on the subsequent day. The enterprise recognized the office supplies procured by the accountable person from "Topolyok" LLC (as per invoice PN 342567450091) as assets. The difference between the allocated and the actual expenditure was returned to the enterprise's cash desk. The list of office supplies purchased by the petty cash holder is provided in Table 5.3.

Table 5.3

List of office supplies purchased by the petty cash holder

Date	Name of office supplies	Quantity, units	Price per unit excluding VAT, UAH	Name of supplier
06.01	A4 paper 80 g / m2 Bergas	6	150,00	Topolok LLC
	Erich Krause mechanical pencil 0.5 mm	4	15,00	
	Pensan Global pen	6	25,00	

You should use the "Bank Expenses" statement to transfer funds to the petty cash holder's card. To initiate a new document, navigate to the "Bank / Bank Expenses" menu (see Figure 5.13).

Виписка банку Видаток

Дата: 06/01/2022 №: 2

Операція: Адмінський звіт 3721

Сдержувач: В Коровай Тетяна Патріан

Розрахунковий рахунок: 1 поточний рахунок підприємства

Договір: [dropdown]

Номер ПД: 2

Балансовий рахунок: ін особам в національній валюті

Валюта: ГРН Гривна

Аналітика: В Коровай Тетяна Патріан

Сума: 1500

Сума, грн: 1 500.00

Курс: 1.000000

СДРПТУ: МФО банку: 305299

Ставка ПДВ: 0%

Банк одержувача: ПАТ КБ "ПРИВАТБАНК"

Рахунок одержувача: UA3430529900002600111122016455

Стаття витрат: 200 Канцтовари

Сума передоплати: 1500

ПДВ: 0

Прозначення платежу: **Оплата на банківську картку**

Розклад оплати

Вид	Номер	Сума
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Ручні проводи

Fig. 5.13. "Bank Expenses" statement for funds transfer to the petty cash holder

The bank statement must indicate the balance account 3721 "Settlements with Petty Cash Holders in National Currency, " the VAT rate – 0%, and other data according to the task condition. After filling out the document, it is necessary to check the accounting entry formed by pressing the "Posting" button in the top left corner of the document and the Trial Balance (TB) located on the desktop (Fig. 5.14).

СНОВІТІ ПЛАНІ

Дата в: 01/01/2022 Дата до: 30/03/2022 Розрахунок: [dropdown] Аналітика: [dropdown]

Рахунок	Назва рахунку	Початковий сальдо		Оборот		Кінцевий сальдо	
		Дебет	Кредит	Дебет	Кредит	Дебет	Кредит
291	Товари на складі			75 100.00		75 100.00	
311	Поточні рахунки в національній валюті			100 000.00	91 520.00	8 380.00	
3721	Розрахунки з підприємствами, особами в національній в.			1 500.00		1 500.00	
431	Службовий майна				100 000.00		100 000.00
6311	Розрахунки з підприємствами в національній валюті			90 120.00	90 120.00		
6402	ПДВ			18 020.00		18 020.00	

Fig. 5.14. TB after the funds transfer to the petty cash holder

Upon the document's completion, it is imperative to review the formulated accounting entries and the Trial Balance (TB) (refer to Fig. 5.16 for a visual representation).

Fig. 5.16. The TB following the office supplies registration.

The petty cash holder must report on the funds used. This is accomplished by drafting an advance report, accessible via "Cashbox / Advance Statement" in the menu system. Initiating a new document and inputting all pertinent details is required; the sum and the and residual figures displayed atop the table will be generated automatically after entering other data (Fig. 5.17).

Fig. 5.17. Advance Statement

This document generates an accounting entry (Fig. 5.18).

Дата	Дебет	Аналитика Дебет	Кредит	Аналитика Кредит	Классиф.	Сумма - Валюта	Сумма валюты	Замет.
06/01/2022	8311	117679 ТОВ «Техно»-ДК01	3721	1 КОССОБАР ГИТКА ПАТРИКА С	0	1332.00 гривні	0.00	кашторан

Fig. 5.18. Accounting entry for the reduction of the petty cash holder's debt

Verification of this transaction within the TB, accessible from the desktop environment, is crucial for ensuring accuracy in financial reporting (illustrated in Figure 5.19).

Рахунок	Назва рахунку	Початковий сальдо		Оборот		Кінцевий сальдо	
		Дебет	Кредит	Дебет	Кредит	Дебет	Кредит
321	Малочислені та автотранспортні засоби			1 110.00		1 110.00	
291	Товари на складі			75 100.00		75 100.00	
311	Погодні рахунки в національній валюті			189 900.00	91 430.00	8 369.90	
3721	Розрахунки з підзвітними особами в національній в.			1 500.00	1 332.00	168.00	
401	Статусний капітал				106 890.00		900 088.90
8211	Розрахунки з оплатившими поставками інших товарі			91 452.00	91 452.00		
8412	ПДВ			15 342.00		15 342.90	

Fig. 5.19. TB, after reflecting the settlements of the petty cash holder

Since the petty cash holder spent less than the amount issued, the remaining funds must be returned to the enterprise's cash register. To document this transaction, select the menu "Cashbox / Cash Income" and create a new document, specifying the following information:

Date – according to the task conditions;

Book – select from the provided list;

Operation – choose "Return of accountable money issued for business trip";

Operation (table) – choose account 3721 "Transactions with petty cash holders in national currency" (from Ukraine 3721 "Розрахунки з підзвітними особами в національній валюті"), identify the accountable person, and indicate the reimbursement sum;

Notes – put in the "Taken from the" field name of accountable person;

Base – for operational needs or business trip;

Cashier – choose from the list;

The "Payment" field will be generated automatically after entering all necessary data (Fig. 5.20).

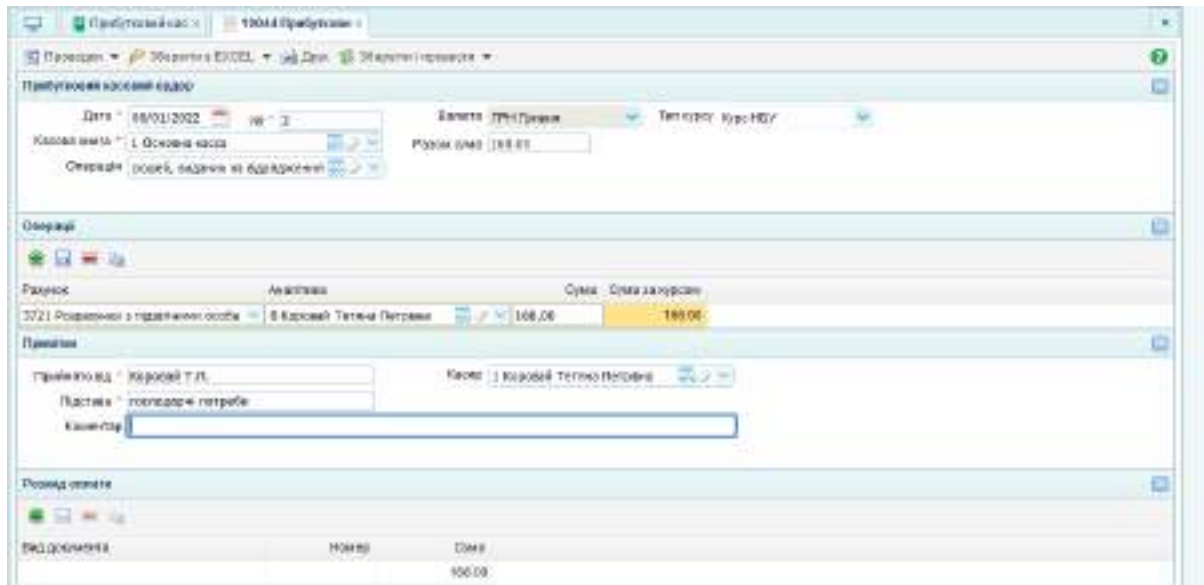


Fig. 5.20. Receipts cash order

After completing the document, you must check the generated accounting entries (Figure 5.21).

Дата	Дебет	Аналитика Дебет	Кредит	Аналитика Кредит	Количество	Сумма Валюта	Сумма / валюта	Замет
08/01/2022	301	Игорь Михайлович Петров	3721	Игорь Михайлович Петров	0	188.00 / рубль	188.00	подлинными подписями

Fig. 5.21. Accounting entry for the funds returning to the enterprise's cash desk by an accountable person

TB must be checked after generating an accounting entries (Fig. 5.22).

Рахунок	Назва рахунку	Початковий сальдо		Оборот		Кінцевий сальдо	
		Дебет	Кредит	Дебет	Кредит	Дебет	Кредит
221	Матеріальні та амортизаційні предмети			1 118.80		1 118.80	
201	Товари на опіці			15 188.80		15 188.80	
301	Баса в надвірній кассі			188.80		188.80	
311	Почина рахунок в надвірній кассі			100 088.80	91 028.80	8 388.80	
3721	Разрешены с подлинными подписями в национальной б			1 588.80	1 588.80		
401	Службовий кредит				100 088.80		100 088.80
6311	Разрешены с отключением нескольких имен товаров			91 452.80	91 452.80		
8412	ПДВ			15 242.80		15 242.80	

Fig. 5.22. TB after funds returning by an accountable person

Task 5.3. Processing customer product orders, generating payment invoices, and accounting for received advances

To initiate financial transactions with customers, it is essential to begin by drafting a "Customer Order" document, accessible through the "Trading / Sales Documents / Customer Orders" menu pathway. Create a new document with the particulars outlined below:

On January 3rd of the current year, LLC "Mriya" received from PE "Siverskiy" an order to manufacture goods (under the terms of 25% prepayment):

1) CD profile (60/27) – Quantity: 14,000 units at a unit cost of 24.2 UAH (VAT excluded)

2) UD profile (27/28) – Quantity: 8,550 units at a unit cost of 28.75 UAH (VAT excluded);

3) Angled ribbed profile (14/32) – Quantity: 3,700 units at a unit cost of 35.45 UAH (VAT excluded).

The total amount of the PE "Siverskiy" order is 858,933 UAH (including VAT). Delivery terms: self-pickup by February 3rd of the current year.

The customer's order is shown in Fig. 5.23.

Замовлення покупця

Дата: 03/01/2022 №: 1 Валюта: ГРН Гривня
 Контрагент: З ПП "Siverskiy" Склад: 1 Основний склад
 Договір: № 1/ПК Менеджер:
 Юридична особа
 Точка: Тип ціни: 2 Оптова
 Адреса: Ціна дійсна від:
 Тер. структура: Вартість доставки:
 Тип відвантаження: Самовантаження ЦОВ: Цех № 1
 Дата відвантаження: 03/02/2022 Сума: 858 933.00 з тч ПДВ: 140 155.50
 Email: Р/р: 1 поточний рахунок підприємства
 Телефон: Статус:
 Примітка:

Специфікація

№	Наименование	Од. изм.	Кол-во	Цена	Цена без ПДВ	Ставка ПДВ	Сумма	ПДВ	Объем	Веса
1	260081 Профіль CD (60/27)	Штук	14 000.000	29.04	24.2	20%	406 560.00	67 760.00		
2	260082 Профіль UD (27/28)	Штук	8 550.000	34.5	28.75	20%	294 975.00	49 162.50		
3	260083 Профіль кутовий ребрилий (14/32) Штук	Штук	3 700.000	42.54	35.45	20%	157 398.00	26 222.00		

Fig. 5.23. Byer's Order

That day, LLC "Mriya" issued an invoice to PE "Siverskiy" for the total amount of the order. To fill out the customer's invoice, select the menu "Trading

/ Sales Documents / Invoice " and create a new document (Fig. 5.24).

Рахунок покупок

Дата * 03.01.2022 № * 1

Контрагент * З ПП "Sivskyi"

Договір № ЦП

Точка

Адресо

Тер. структура

Тип відвантаження Самовивізний

Р/Д 1 поточний рахунок підприємства

Дійсний до Оплачено

Примітка

Валюта * ГРН Гривня

Тип дані 2 Оптовий

Статус 1 Основний продаж

Менеджер 2 Директор Студент П ІБ

ЦПБ Цех № 1

Ціна дійсна від

Вартість доставки

Сума 351 533.00 Об'єднана особа

в т.ч. ПДВ 141 155.50 Не створювати акт

Специфікація

№	Номенклатура	Од. вим.	К-ть	Ціна	Ціна без ПДВ	Сума ПДВ	Сума	ПДВ
1	260001 Профіль CD (60/27)	штук	14 000.000	29.04	24.2	20%	409 060.80	67 760.00
2	260002 Профіль UB (27/26)	штук	8 500.000	34.5	28.75	20%	284 915.80	46 162.58
3	260003 Профіль кутовий рафлений (14/32)	штук	3 700.000	42.54	35.45	20%	157 264.80	26 239.00

Fig. 5.24. Invoice to customer

After filling out and saving this document (Fig. 5.25), you can generate its printed form by pressing the "Print" button. The printed document can be officially endorsed with a signature and company seal and then sent to the customer.

Постачальник: Товариство з обмеженою відповідальністю "Ірпі"

Код ЄДРПОУ: 37376988

Податн. № ПДВ: 37376988649

Адреса: вул. Кличівська, 88

Телефон: 057- 700-11-38

Поточн. рах.: UA7820529898002600334234057091

Банк: ПАТ КБ "ПРИВАТБАНК"

МФО: 305289

Рахунок № 1 від 03.01.2022

Платник: Приватне підприємство "Sivskyi"

Адреса: 64200, Харківська обл., Ізюмський район, м. Ізюм, вул. Соборна, буд. 6

Код ЄДРПОУ: 44687688

Поточн. рах.: UA31434951098902600544780015541

Банк: ПАТ "ПUMB"

МФО: 304851

Угода: № 1/Пн

Примітка: .

№	Код	Предмет розрахунку	Од. вим.	К-ть	Ціна без ПДВ	Сума без ПДВ
1	260001	Профіль CD (60/27)	шт	14000	24.28	339892.00
2	260002	Профіль UB (27/26)	шт	8500.000	33.73	285612.50
3	260003	Профіль кутовий рафлений (14/32)	шт	3700.000	35.45	131165.00
Всього:						756669.50
Сума ПДВ:						143155.50
Разом з ПДВ:						899825.00

Всього до сплати:

В т.ч. ПДВ:

Відповідальна особа

Вісімсот п'ятдесят вісім тисяч дев'ятод-
тридцять три грн. 00 коп.

Сто сорок три тисячі сто п'ятдесят п'ять
грн. 50 коп.

Директор С. П. І.

Директор

Fig. 5.25. The printed form of the invoice

The next step involves documenting the advance payment received from the client. On January 6th, PE "Siverskiy" executed an advance payment to "Mriya" LLC, which constituted 25% of the total order value, equating to 214,733.25 UAH. To accurately reflect this financial inflow, one must proceed to the "Bank and Cash / Bank / Bank Income" section within the menu and create a new document (Figure 5.26).

Виписка банку про прибуток грошових коштів

Дата * 06/01/2022 № 2

Контрагент * З ПП "Siverskiy"

Договір на з/Пк

ЄДРПОУ 44687680

Контрагент БВ Приватне підприємство "Siverskiy"

ЄДРПОУ БВ 44687680

Банк платника ПАТ "ПУМБ"

МФО банку 334851 Р/р UA34334851000002600564780015564

На р/р * 1 поточний рахунок підприємства

Стаття * 10 Надходження від покупок товарів-Г

Сума * 214 733.25

Операція За товари та готову продукцію(301)9-1

Валюта ГРН Гривня

Сума, грн 214 733.25 Курс 1.000000

Призначення платежу *
25% аванс за рахунком # 1 від 05.01.2022

Балансовий рахунок * 681 Розрахунки за авансами одержани

Аналітика З ПП "Siverskiy"

Операція №

Ставка ПДВ 20%

Сума передоплати 214 733.25 в тч ПДВ 35 768.86

Проводити передоплати Повернення

Розкід оплати

Вид	Номер	Сума
141 Рахунок покупець	1-2022 / Оплачен чек	214 733.25

Fig. 5.26. Documenting the advance payment receiving

Following the bank income statement, specific accounting transactions must be recorded (Fig. 5.27).

Проводка по документам

Дата	Дебет	Аналитика Дебет	Кредит	Аналитика Кредит	Вільність	Сума	Валюта	Сума з валют	Заст
06/01/2022	6431	117400 ПП "Siverskiy" Дорозь 6432		117400 ПП "Siverskiy" Дорозь	0	20750.00		0.00	Подарунок НДС
06/01/2022	311	1 поточний рахунок підприємств 691		117400 ПП "Siverskiy" Дорозь	0	214733.25	Гривня	214733.25	25% аванс за рахунком # 1

Fig. 5.27. Accounting entry for the advance payment receiving

Additionally, it's imperative to verify within the Trial Balance.

Task 5.4 Purchasing materials from a supplier on prepayment terms

The first step involves generating a profile for a new contractor (supplier) and establishing a contractual agreement. The supplier will be "Metinvest" LLC,

with the following credentials:

Tax Number – 1578694231;

Reg. code – 15786942:

Certificate number – 3596767574

Address – 61052, 6 Simferopolskyi lane, Kharkiv region, Kharkiv, 6;

Telephone number – 050-861-17-53;

Web page – <https://metinvestholding.com/ua>

Name of director – Maksym Dyabin (Дябін Максим Віталійович);

Chief Accountant – Hanna Lopatina (Лопатіна Ганна Сергіївна);

Bank account – UA463516072600129573050915262 at PJSC "Eastern Ukrainian Bank "Grant"; Bank code (МФО) 351607, bank address: Kharkiv, Danylevskoho St., 19.

To create a new counterparty, go to "Trading / Directory / Counterparties" in the menu and add a new entry (Fig. 5.28).

Редагування запису довідника "Контрагенти"

Код клієнта: 9 ЕДРПОВ: 15786942 Отримати

Назва: ТОВ «Метінвест»

Повне ім'я: Товариство з обмеженою відповідальністю "Метінвест"

Розрахунковий рахунок: UA4635160726001295730509152 МФО банку: 351607

Ім'я банку: ПАТ "БАНК "ГРАНТ"

Податковий номер: 1578694231

Фактична адреса: 61052, Харківська область, м. Харків, Сімферопольський провулок, 6

Поштова адреса: 61052, Харківська область, м. Харків, Сімферопольський провулок, 6

Юридична адреса: 61052, Харківська область, м. Харків, Сімферопольський провулок, 6

Держава: УКРАЇНА

ПІБ директора: Дябін Максим Віталійович

ПІБ головного бухгалтера: Лопатіна Ганна Сергіївна

ПІБ фізичної особи:

Номер телефону: 050-861-17-53 Номер телефону 2:

E-mail: E-mail дод.:

Факс: Web сторінка: <https://metinvestholding.com>

Підстава підпису:

Об'єкт аналітики: 9 ТОВ «Метінвест»

Показати допис в YouControl

Зберегти Скорувати

Fig. 5.28. Create a new contractor directory

LLC "Mriya" purchases reinforced ribbed steel 1250*4000 mm from LLC