"Metinvest". On January 8th of the current year, LLC "Mriya" entered into Contract No. 2/08-01 with LLC "Metinvest" for the supply of 210 units (sheets) of reinforced ribbed steel 12504000 mm for 420 UAH per piece (excluding VAT) on the terms of full prepayment (specification to the contract is attached). The supplier is responsible for the delivery to the buyer's warehouse. The delivery cost is 1000 UAH, excluding VAT.

To prepare the supplier contract, you must access "Trading / Supply Documents / Contract with the supplier" and create a new document (Fig. 5.29).

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Fig. 5.29. Creating a contract with the supplier

By January 9th of the same year, "Metinvest" LLC presented an invoicing total of 107,040 UAH, VAT included. Concurrently, "Mriya" LLC fulfilled the payment by transferring the complete advance.

To incorporate the payment invoice into the SaaS system, navigate to "Trading / Supply Documents / Invoice for payment" and fill in the details of the invoice from "Metinvest" LLC (Fig. 5.30).

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Fig. 5.30. Invoice for payment

Recording the advance payment (transferring the money) necessitates creating a new document under "Bank and Cash / Bank / Bank Expenses" (Figure 5.31).

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Fig. 5.31. Bank expenses statement for the advance payment for materials

This document will lead to creating the accounting entries shown in Figure 5.32.

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Fig. 5.32. Accounting entries for prepayment transferring

On January 10th of the current year, the representative of LLC "Mriya," T.P. Korovai (Коровай Т. П.) received 210 units (sheets) of 1250*4000 mm reinforced ribbed steel at the "Metinvest" LLC warehouse, authorized by Power of Attorney No. 210947, issued on January 9th of the same year.

To create a power of attorney, navigate to "Trading / Supply Documents / The power of attorney " (Fig. 5.33).

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Fig. 5.33. Authorization for goods collection

To obtain the printed form of the power of attorney, press the "Print" button (Fig. 5.34).

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Reverse side of "The power of attorney" printed form

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Fig. 5.34. Printed Authorization Document

The steel was accounted for according to the LLC "Metinvest" No. 12/MI invoice dated January 10th of the current year. The transport service cost (excluding VAT) was included into the initial cost basis of the ribbed steel inventory.

Inventory commission: Director (student's full name as the chairperson), the Chief accountant (T.P. Korovai), and the Head of production (V.O. Likholyt).

To execute the material accounting process, one must proceed to "Trading / Supply Documents / Purchase Act" in the menu and create a new document (Figure 5.35).

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Fig. 5.35. Purchase Act

Accounting entries will be generated after filling out the document. They can be seen by clicking the "Postings" button (Figure 5.36).

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Fig. 5.36. Accounting entries for the Goods, Materials, and Supplies (GMS) purchasing

To include the cost of transportation services in the initial cost of the acquired inventories (GMS), navigate to "Assets / Warehouse / The act of writing-off inventories" and create a new document (Fig. 5.37).

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Fig. 5.37. Documentation for inventory (GMS) write-off

The accounting entries generated by the write-off act are shown in Fig. 5.38.

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Fig. 5.38. Journal entries for transportation service expense allocation

After compiling the accounting entries, the Trial Balance must be checked to verify the accurate reflection of transactional amounts.

A comprehensive report of Laboratory Exercise No. 5 should be compiled upon completing the tasks. This report must outline task execution procedures and include images of such documents: a sample contract with the supplier and with the buyer; purchase act; bank expenses for the fund's transfer to the supplier; information about the accountable person (about petty cash holder) in the "Contractors" directory; bank expenses statement for the funds transfer to the accountable person (petty cash holder); purchase act for office supplies; advance report (statement); cash income order for the funds returned by the accountable person; customer order; invoice to the customer; bank income statement for receiving an advance from the customer; contract with the supplier and invoice for payment from LLC "Metinvest"; power of attorney for the receipt of GMS; purchase act; The act of writing-off for used inventories (GMS). Also, attach images of accounting entries and the Trial Balance.

Topic 6: Production process

Laboratory Work on Topic 6. Deployment of Low-value and Fast-wearing Items (LVFWI). Write-off of Fuels and Lubricants (F&L). Accounting for manufacturing operations

Завдання 6.1. Acquisition of minor assets and consumables (MAC) and F&L from vendors with partial advance payment and final settlement

"Mriya" LLC acquired LVFWI (MAC) and F&L for manufacturing activities

from the individual entrepreneur O.V. Pometun ($\Phi O\Pi \Pi OMETYH O.B.$), according to contract No. 5-22/T, dated January 3rd of the current year. The contract stipulates that the purchaser must make an advance payment of 40% of the total contract value. The contract does not include a specification.

Supplier details: Individual Entrepreneur Oleg Pometun (ФОП Пометун Олег Васильович); Taxpayer Identification Number (TIN) 2415017000; exempt from VAT (not a VAT payer); taxation – unified tax (under the simplified taxation system).

Location: 61092, Kharkiv, Velyka Panasivska Street, building 90/3, apartment 112 (м. Харків, вул. Велика Панасівська, буд. 90/3, кв. 112).

Banking Details: Account No. UA453808382600135428963945218 at "Pravex-Bank" JSC, banking institution code (MFO) 380838, bank's location: 01021, Kyiv, Klovskyi Descent, 9/2.

The initial step involves registering the new vendor in the "Contractors" database. For this purpose, go to "Trading / Dictionaries / Contractor" in the menu and create a new entry (Fig. 6.1).

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Fig. 6.1. Creating a new record in the "Contractors" directory

Next, it is necessary to create a contract with the supplier. To do this, navigate to "Trading / Supply Documents / Contract with the supplier" in the menu

and add a new document based on the information about individual entrepreneur O.V. Pometun (Figure 6.2).

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Fig. 6.2. Creating a Contract with the Supplier

On January 12th of the current year, LLC "Mriya" received invoice No. 12-5/P from individual entrepreneur O.V. Pometun for assets, as specified in Table 6.1.

Table 6.1

Asset Description	Asset Category	Quantity	Unit Price (UAH)	Total Amount (UAH)
Eni Grease MU EP 07 lithium grease, 20 L	F&L	2 cans	4 325	8 650
ZP-12 silicone protective glasses	MAC	12 units	56	672
Anti-slip rubberized work gloves	MAC	24 pairs	35	840

List of acquired assets

Invoice Total: 10,162 UAH (VAT not included). Terms of Delivery: Selfcollection by February 12th of the current year.

For invoice generation, proceed to "Trading / Supply Documents / Invoice for payment" within the menu and create a new document with the provided details (Figure 6.3). Prior to completing the "Specification" segment, ensure to enlist the detailed assets from Table 6.1 into the "Items Directory," aligning with the categories of Fuel & Lubricants and Minor Assets & Consumables. Before completing the "Specification" segment, enlist the detailed assets from Table 6.1 into the "Nomenclature" directory aligning with the categories of F&L and LVFWI.

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Рис. 6.3. Invoice for payment

On January 13th, "Mriya" LLC executed an advance payment to the individual entrepreneur O.V. Pometun, totaling 4,972 UAH. This operation requires recording via a "Bank expenses" statement. To draft this document, access "Bank and Cash / Bank / Bank Expenses" from the menu and input all requisite details (Figure 6.4).

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Вид		Howep		Cyna					
94 Ракунок на оплату		2-2022 / COT TOME	3	972.00					

Fig. 6.4. Bank Statement for the advance payment transferring

This document should generate an accounting entry. Verifying this entry is achievable by selecting the "Posting" option in the document's upper left corner (Figure 6.5).

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Fig. 6.5. Journal entry for advance payment

On January 14th of the current year, V.O. Lykholit, under Power of Attorney No. 210948 dated January 13th of the current year, received goods from the individual entrepreneur O.V. Pometun, transported it to "Mriya" LLC's storage facility, and then forwarded Invoice No. 14-2/P to the finance department.

To create a power of attorney, navigate to "Trading / Supply Documents / The power of attorney" in the menu and create a new document, the printed form of which is shown in Fig. 6.6.

Front side of "The power of attorney" printed form

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На отремания від Фізична особа - підприємець Пометун Олег Васильович					
цовностей за рахения на оплату № 12-5/П від 12.01					

Reverse side of "The power of attorney" printed form

N: n/m	Найменувания цінностей	Одиниця виміру	Кількість (прописам)
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3	Рухаанці робоні просумовані актоаранні	arr	DESCRIPTION OF THE OWNER

рівник підприємства	/ПІБ Студента/
Головний букгалтер	/ТП. Коровай/

Fig. 6.6. Printed form of "The power of attorney" for receiving GMS

Accounting for the F&L and LVFWI received from the supplier is based on the "Purchase Act". To compile it, navigate to "Trading / Supply documents / Purchase Act" in the menu and create a new document (Fig. 6.7).

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Fig. 6.7. Purchase Act or F&L and LVFWI

The document should generate entries, as shown in Fig. 6.8.

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Fig. 6.8. Journal entries for asset received from the supplier

On January 17th of the current year, LLC "Mriya" completed the payment for the remaining debt to the individual entrepreneur O.V. Pometun. This business

transaction requires recording via a "Bank expenses" statement (Figure 6.9).

Дата *	17/01/2022	h# * 5		Onepauja	Оллата постачаль	никам(6311	8.901				
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Fig. 6.9. Bank expenses statement for completing the payment to the supplier

An accounting entry related to this transaction will be generated in the document, as illustrated in Fig. 6.10.

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Fig. 6.10. Accounting Entry for Final Settlement with the Supplier

Task 6.2. Deployment of LVFWI. Expensing of Fuel and Lubricants

On January 10th of the current year, the accounting department of LLC "Mriya" issued office supplies:

A4 80 g/m2 Bergas paper – 6 units;

Erich Krause 0.5 mm mechanical pencils – 4 units;

Pensan Global pens – 6 units.

This business transaction requires "The act of writing-off inventories" document usage accessible under "Assets / Warehouse". Initiate a new document specifying the assets detailed above (Figure 6.11). It's essential to select the "Administrative Expenses" account 921 (from Ukrainian 921

"Адміністративні витрати") by navigating to the "book" icon, proceeding to page 6, and choosing the appropriate account.

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Fig. 6.11. Documentation for LVFWI deployment

Journal entries associated with this write-off act are detailed in Fig 6.12.

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Fig. 6.12. Journal Entries for LVFWI deployment

On January 18th of the same year, production workers were provided with work gloves (24 pairs) and protective glasses (12 units) for further use.

This transaction should be processed similarly to the previous one, changing the expense account to 2313 (Fig. 6.13). Accounting entries for this document are shown in Figure 6.14.

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Fig. 6.13. Act of write-off for LVFWI used in production

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Fig. 6.14. Accounting entries for the write-off of LVFWI into production

On January 28 of this year, a total of 0.5 liters of Eni Grease MU EP lithium grease were used for maintenance on production machinery. This operation also needs to be documented with a write-off for the used GMS (Fig. 6.15) and to be verified through the accounting entries (Fig. 6.16).

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Fig. 6.15. Act of write-off for fuels and lubricants (F&L).

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Fig. 6.16. Accounting entries for F&L write-off

Upon completing all tasks, it is essential to verify the reflection of economic transactions in the Trial Balance, which is located on the desktop of the program (Figure 6.17).

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Fig. 6.17. Trial Balance

Task 6.3. Manufacturing Process Accounting

The manufacturing accounting is effectuated via "Calculation of production," accessible under "Assets / Production". When adding new documents, it's necessary to enter data about the production of finished goods in January.

Distinct production cost sheets are necessitated for each product variant produced. Detailed production information is stipulated in Table D1, Appendix D.

To calculate the steel requirements for product outputs, the quantity of profiles produced should be multiplied by the steel consumption standard per profile unit.

Standards for steel consumption are as follows:

CD profile (60/27) – 0.042 of a sheet (unit) from galvanized sheet steel measuring 1250*2500;

UD profile (27/28) – 0.098 of a sheet (unit) from galvanized sheet steel measuring 950*1250;

Angled ribbed profile (14/32) - 0.056 of a sheet (piece) from reinforced ribbed steel measuring 1250*4000 mm.

The production calculation for manufacturing the CD profile (60/27) dated January 6th of this year is shown in Fig. 6.18.

Двта 1	06/01/2022	Номер	- 1	Центр Це	x N# 1	Y	
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Fig. 6.18. Production calculation of the CD profile (60/27)

The accounting entries generated by the production calculation are shown in Fig. 6.19.

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Fig. 6.19. Accounting Entries for the CD Profile (60/27) manufacturing

The production calculation for manufacturing the UD profile (27/28) dated January 6th of this year is shown in Fig. 6.20.

Дата * Продукція *	06/01/2022 🛗 260002 Профіль UD	Howep (27/28)	* 2	Центр Це Собівар		Y	
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Fig. 6.20. Production calculation of the UD profile (27/28)

The accounting entries generated by the production calculation are shown in Fig. 6.21.

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Fig. 6.21. Accounting Entries for the UD Profile (27/28)

Similarly, production calculations for manufacturing finished goods on January 12th, 17th, 18th, and 21st of the current year need to be formed, and the accounting entries should be checked. After completing all documents, the "Calculation of production" journal should look as shown in Figure 6.22.

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Fig. 6.22. The "Calculation of production" journal

After completing the tasks, a report for Laboratory Work No. 6 should be compiled, describing the execution order of the tasks and including images of such documents: the "Contractors" directory has an entry for individual entrepreneur O.V. Pometun; the contract with this supplier; invoice for payment; "Bank expenses" statement for the advance payment transfer to individual entrepreneur O.V. Pometun; the power of attorney for receiving Goods, Materials, and Supplies (GMS); the purchase act; the act of write-off for LVFWI; the act of write-off for F&L; the production calculation for one type of finished product; the "Production Calculation" journal.

Additionally, images of the accounting entries and the Trial Balance should be attached.

Topic 7. Accounting of sales: use of automated systems

Laboratory Work on Topic 7. Accounting for sale of finished goods and merchandise.

Task 7.1. Recording the Sale of Finished Products

On January 6th this year, "Mriya" LLC documented an advance of 25% of the total order value (214,733.25 UAH) from its client, PE "Siverskiy", as recorded previously in Task 5.3.

Information about sold finished goods is provided in Table F1 of Appendix F. To account for the delivery of these products, navigate to "Trading / Sales Documents / Sales Invoice" and create a new entry (Fig. 7.1).

Products were handed over to Petro Mykhailenko (Михайленко Петро Семенович) on behalf of PE "Siverskiy" on the 14th and 20th of January, under

Power of Attorney No. 354219, issued on January 12th (effective until January 21st). Serhiy Yakymov (Якимов Сергій Лазаревич), delegated by PE "Siverskiy", received the products on January 25th, based on Power of Attorney No. 354231 dated January 24th (effective until February 2nd).

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Fig. 7.1. Sales invoice for January 14th

The printed form of the sales invoice is shown in Fig. 7.2.

Постачальник: Товариство з обмеженое відповідальністю "Мрія" ЄДРПОУ 37379369 Адреса: вул. Клочжівська, 84 Поточн/рах: ША78385299988882698334234567891 Одержувач: Приватне підприємство "Siverskiy" Платник: той самий Замовлення: Рахунок-фактура № 1 від 83.81.2822 р. Умова продажу: Договір купівлі-продажу № № 1/Пк від 85.81.2822 р.

Видаткова накладна 🕸 1 від 14.01.2022

io n/n	Код	Haasa	0,4.868	Кільність	Ціна без ПДВ	Сума без ПДВ
1	268801	Проф1/m CD (60/27)	üT.	5208.008	24.20	125848.05
2	268862	Rpoфins UD (27/28)	üT.	3508.008	28.75	108625.08
			Всього:	8708.008		226465.08
			Сума ПДВ:			45293,08
			Разон з ПДВ:			271758.08

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В т.ч. ПДВ: Сорок п'ять тисяч двісті дев'яносто три грн. 60 коп.

Відвантанив	В.О. Лихоліт	Отримав	
	мачальник пролиндстви	За доручением	

Fig. 7.2. Printed Form of the Sales Invoice

The accounting entries generated after filling out the sales invoice are shown in Fig. 7.3.

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Fig. 7.3. Accounting entries to reflect the sale of finished goods

Similarly, sales invoices for finished products on January 20th and 25th need to be prepared, and the generated accounting entries should be verified.

On January 27th of the current year, LLC "Mriya" received a payment of 600,000 UAH from PE "Siverskiy" for the delivered products.

To document the payment for the products from the customer, navigate to "Bank and Cash / Bank / Bank Income" in the menu and create a new document (Fig. 7.4). The accounting entry generated by this document is shown in Fig. 7.5.

Дата *	27/01/2022	NE 7 4							
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Fig. 7.4. "Bank Income" statement for getting payment from the customer

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Fig. 7.5. Accounting Entry payment receiving

Task 7.2. Accounting for the merchandise

On January 1st of the current year, LLC "Mriya" extended the contract No. 12/M for the sale of goods with the Buyer LLC "INEK". To document this contract, navigate to "Trading / Sales Documents / Sale Contract " in the menu and add a new document (Fig. 7.6).

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Fig. 7.6. "Sale contract" with the Buyer

On January 5th of the current year, LLC "Mriya" received an order from LLC "INEK" for the following goods (on the terms of a 25% advance payment):

1) Ceiling gypsum board, 9.5 mm, sheet size 1200 mm x 2500 mm – 280 pcs. at 520 UAH/pc. (excluding VAT);

2) Moisture-resistant gypsum board, 12.5 mm, sheet size 1200 mm x 2500 mm - 420 pcs. for 410 UAH/pc. (excluding VAT).

The total order amount from LLC "INEK" – 381,360 UAH (including VAT). Delivery terms: self-pickup by February 5th of the current year

To process the customer's order, go to "Trading / Sales Documents / Invoice" and create a new document, adding the given data (Fig. 7.7).

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Fig. 7.7. Customer Order

On January 6th of the current year, LLC "Mriya" issued LLC "INEK" an invoice for the total order amount. To document this, navigate to "Trading / Sales Documents / Invoice " in the menu and create a new document (Fig. 7.8).

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Fig. 7.8. Invoice to Customer

The printed form of the invoice is shown in Fig. 7.9.

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	K04 289661	гіпсонартон стельзыні 9,5 мм, рознір листа 1200 мм х 2000 мм гіпсонартон вологостійний 12,5 мм реамер писта 1200 мм	uт	266.895	528.88	145688.0

Fig. 7.9. Printed Form of the Invoice

On January 10th of the current year, LLC "Mriya" received an advance payment of 25% of the order amount (95,340 UAH) from LLC "INEK". To document the receipt of the advance, navigate to "Bank and Cash / Bank / Bank income" and create a new document (Fig. 7.10).

Дата *	10/01/2022	N# * 3							
Контрален <mark>т</mark> *	4 TOB 1HEKO	4	На р/р *	1 поточний ра	хунок підприємства	¥			
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ЄДРПОУ БВ	46768762		Валюта	ГРН Гривкя		~			
Банк платника	АТ 'ОЩАДБА	HK	Cywa, ros	95 340.00	Kypt 1.000000				
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	Призначения платежу *								
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Fig. 7.10. Bank income statement for receiving an advance payment

The accounting entries generated in this document are shown in Fig. 7.11.

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Fig. 7.11. Accounting entries for receiving an advance from the buyer

On January 14th of the current year, LLC "Mriya" shipped to LLC "INEK":

1) Ceiling gypsum board, 9.5 mm, sheet size 1200 mm x 2500 mm – 160 units. for 520 UAH/pc. (excluding VAT);

2) Moisture-resistant gypsum board, 12.5 mm, sheet size 1200 mm x 2500 mm – 185 units. for 410 UAH/pc. (excluding VAT).

A Power of attorney was received for the representative of LLC "INEK," Anatoliy Lyubchenko (Любченко Анатолія Михайловича), No. 874219, dated January 14th of the current year, to collect 280 units of ceiling gypsum board and 420 units of moisture-resistant gypsum board

The shipment of goods to the customer is documented in the "Sales invoice" in the "Trading / Sales Documents" menu. A new document needs to be created (Fig. 7.12).

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Fig. 7.12. "Sales invoice" for goods sale of 14.01

The accounting entries from the sales invoice are shown in Figure 7.13.

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Fig. 7.13. Accounting entries for the goods sale

On January 18th of the current year, LLC "Mriya" shipped to LLC "INEK" (under the Power of Attorney for A.M. Lyubchenko No. 874219 dated January 14th of the current year):

Ceiling gypsum board, 9.5 mm, sheet size 1200 mm x 2500 mm – 120 units for 520 UAH/pc. (excluding VAT);

Moisture-resistant gypsum board, 12.5 mm, sheet size 1200 mm x 2500 mm – 235 units for 410 UAH/pc. (excluding VAT).

A "Sales invoice" also needs to be prepared for this shipment, and the accounting entries are checked similarly to the shipment that was processed on

January 14th of the current year.

On January 20th of the current year, LLC "INEK" transferred 250,000 UAH in payment for part of its debt for the supplied goods.

This business transaction needs to be reflected with a "Bank income" statement located in the "Bank and Cash / Bank / Bank income " menu. A new document needs to be created (Fig. 7.14).

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Fig. 7.14. "Bank Income" statement on receiving funds from the buyer

The bank statement should contain the accounting entry shown in Fig. 7.15.

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Fig. 7.15. Accounting entry for payment receipt from the buyer

After completing all the tasks, you must generate the Trial Balance on the program desktop (Fig. 7.16).

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Fig. 7.16. Trial Balance with the products and goods sale reflecting

A report for Laboratory Work No. 7 should be compiled upon completing the tasks. The report should detail the sequence of tasks performed and include images of the following documents: the "Sales Invoice" for the finished products sale; the bank statement showing the income of funds; the "Sale contract" with the buyer; the "Customer order" for goods; the "Invoice" for the payment of goods and "Sales invoice"

Additionally, images of the accounting entries and the Trial Balance should be attached.

Topic 8. Enhancing enterprise employee relations through automation

Laboratory Work on Topic 8. Generation and management of employee time sheets. Prepayment calculation and disbursement to all employees

Task 8.1. Generating Employee Time Sheets

All enterprise employees have worked full-time for January of the reporting year. To generate time sheets for each department, access the "Employees / Salary / Time Sheets" section in the menu and create a new time sheet.

The creation process involves selecting the specific date and period, as well as the department involved, with the timesheet being officially compiled by the Chief Accountant, Korovai T.V. (Коровай Т. В.). Subsequently, activate the Fact = Schedule" button to auto-populate the timesheet (see Figure 8.1). Ensure that the document is saved and formally validated in the system.

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Fig. 8.1. Generating "Time Sheets" for the workshop employee

Following the same procedure, generate the time management sheet for the Administrative-Management Unit (AMU) staff.

Task 8.2. Prepayment to employees calculation and disbursement

Employee salaries are processed bi-monthly, comprising an advance payment and the final settlement. Advances are calculated and paid on the 15th of each month, based on the actual days worked within the month, at 50% of the employees' designated salaries.

To process an advance payment, access the "Employee / Salary /

Payments" section and create a new document. This document should specify the advance payment date as January 15th and cover the payroll period from January 1st to January 31st. It is necessary to compile this documentation for each organizational unit separately, including the Administrative-Management Unit (AMU) and workshop. Selecting the "Fill table" option will generate a list of employees for the relevant unit (refer to Figure 8.2).

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Fig. 8.2. Prepayment calculation for the workshop employee

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The accounting entries generated by this Document are shown in Fig. 8.3.

Fig. 8.3. Accounting entries for the workshop employee prepayment

A similar advance payment document for Administrative-Management Unit (AMU) employees must also be compiled.

Based on the "Prepayment," a "Payroll" document can be created as a subsidiary document. This process involves activating the "Create a list of employees" button within the payroll statement interface (refer to Figure 8.4).

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Fig. 8.4. Advance payroll statement for workshop employees

Accounting entries related to this payroll are detailed in Figure 8.5.

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Fig. 8.5. Journal entries for advance disbursement to workshop employees

Similarly, prepare the payroll statement for AMU employees and ensure the corresponding accounting entries are thoroughly reviewed and validated.

To make an advance payment, it is necessary to prepare a "Bank Expenses" statement through the "Bank and Cash / Bank / Bank Expenses" menu. he advance payment can only be made after the mandatory payments to the budget have been transferred. Accordingly, initial actions involve the preparation of a "Bank Expenses" statement for the remittance of obligatory financial obligations, including Personal Income Tax (PIT) (illustrated in Figure 8.6), Military Levy (ML) (illustrated in Figure 8.7), Unified Social Contribution (USC) (illustrated in Figure 8.8). Subsequent to these transactions, the company may proceed with the advance payment transfers (illustrated in Figure 8.9).

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Fig. 8.6. Personal Income Tax Remittance

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Fig. 8.7. Military Levy Remittance

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Fig. 8.8. Transferring Unified Social Tax

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Fig. 8.9. Transferring prepayment to Employees

Task 8.3. Salaries Payment to All Enterprise Employees

At LLC "Mriya," the payroll process is executed on the final day of each month for the entire month's workdays, considering the previously paid advance. All accrued bonuses, supplementary pay, and allowances are added to the salary during this process.

To commence the payroll calculation, access the "Employee / Salary / Salary Calculation" section and create a new payroll document.

This document must be prepared separately for each department, with the payroll date designated as the month's last day. Subsequently, by selecting the "Fill List" button, the system will automatically compute the salaries based on the actual hours or days worked, as shown in the example (illustrated in Figure 8.10).

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Fig. 8.10. Workshop Employees' Salary Calculation

The accounting entries generated by this Document are shown in Fig. 8.11.

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Fig. 8.11. Accounting entries for payroll

A similar salary calculation for the Administrative-Management Unit (AMU) must be conducted, followed by thoroughly examining the associated accounting entries.

The salary payment is processed through a payroll sheet generated based on the "Salary calculation" sheet. This necessitates the creation of a subsidiary document ("Payroll"), as illustrated (refer to Figure 8.12).

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Fig. 8.12. Payroll sheet for workshop employees salary payment

The payroll includes accounting entries, as shown in Fig. 8.13.

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Fig. 8.13. Accounting Entries for Salary Payment

In parallel, a payment sheet dedicated to the salary distribution for AMU employees should be prepared, with a meticulous verification of the consequent accounting entries.

Upon completing salary calculations, the next step involves disbursing the calculated amounts to employees. However, prior to this, it is imperative to ensure the remittance of personal income tax (PIT), military levy (ML), and unified social tax (UST) contributions to the governmental budget. This is accomplished through the "Bank and Cash / Bank / Bank Expenses" section by generating the requisite documentation. The procedural templates for these transactions are illustrated in Figures 8.6, 8.7, 8.8, and 8.9, with the transfer date set for January 31st of the current year, reflecting the calculated payroll amounts.

After completing the tasks, a report on laboratory work No. 8 must be compiled, describing the procedure for performing the tasks and including images of such documents: "Time sheets", the "Prepayment" document, "Salary calculation", "Payroll" document for salary payment, "Bank expense" documents for transferring PIT, ML, USC, and salaries.

Furthermore, it is essential to append visuals of the accounting ledger entries and the Trial Balance to this report.

Topic 9. Accounting and analytical support for the enterprise's fixed assets management

Laboratory Work on Topic 9. Recording fixed assets acquisition. Calculating depreciation of all fixed assets for February

Task 9.1. Recording the fixed assets acquisition

Mriya LLC purchased fixed assets from the supplier, Moyo LLC, under contract No. 1/p, as listed in Table 9.1, to carry out its operating activities.

All the mentioned fixed assets were acquired in 1 unit each and put into operation on January 3 of the current year. The company has not settled with the supplier for the acquired fixed assets.

The delivery was made through the representative of LLC "Moyo," Andriy Sysoyev (Сисоєв Андрій Антонович). The person financially responsible for fixed assets at Mriya LLC is Vitaliy Lykholit (Лихоліт Віталій Олексійович), the head of the workshop. All fixed assets' service life (useful life) is 10 years (from the date of acquisition).

Table 9.1

Name of the nomenclature item	Type of nomenclature	Mea- sure	Manufacturer	Factory num- ber	Date of issue	Price, UAH (excluding VAT)
Cutting device	Machinery and equipment	unit	TANRA	1223	09.05. 2021	500 000,00
Receiving table	Machinery and equipment	unit	SPO Acomb LLC	3442	14.09. 2021	40 000,00
Profile bending machine	Machinery and equipment	unit	Roundo	1343	13.02. 2020	250 000,00
Unwinder	Machinery and equipment	unit	Irontrade	125678	09.04. 2021	60 000,00
Control cabinet	Machinery and equipment	unit	LLC "Trading House ADL"	1252	05.12. 2021	100 000,00

List of acquired fixed assets

The enterprise employs the straight-line method for calculating depreciation, ensuring a consistent expense allocation over the asset's useful life.

The Commission for putting fixed asset into operation is consists of:

The Chairman, who is our esteemed Enterprise Director, Student;

The Commission Members are our Chief Accountant, Korovai T.P. (Коровай Т.П.), and our Procurement Manager, Shaltanov D.I. (Шалтанов Д.I.).

Fixed assets acquisitions are formalized through "Purchase invoices". To generate it, navigate to "Assets / Warehouse / Purchase invoice" in the menu and create a separate "Purchase invoice" for each fixed asset.

It is imperative to select account 6312 "Transactions with Domestic Non-Current Asset Suppliers" (from Ukrainian 6312 "Розрахунки з вітчизняними постачальниками необоротних активів") and classify the "Type of inventories" as a "Fixed Assets" to ensure accurate financial reporting.

The specification must detail the asset's name, quantity, and purchase price directly sourced from our comprehensive asset directory. The system automatically calculates the total cost and VAT, simplifying tax compliance. It is also necessary to indicate the useful life of the fixed asset, choose the GMS account – 1521 "Acquisition (manufacture) of fixed assets" (from Ukrainian 1521 "Придбання (виготовлення) основних засобів"), the client's account – 6312 "Settlements with domestic suppliers of non-current assets" (from Ukrainian 6312 "Розрахунки з вітчизняними постачальниками необоротних активів"), and

account 6412 for VAT transactions. An example of a filled-out "Purchase invoice" is shown in Fig. 9.1.

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Fig. 9.1. "Purchase invoice" for fixed asset acquisition

This document generates the accounting entries shown in Fig. 9.2.

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Fig. 9.2. Accounting entries for the fixed asset purchase

"Purchase invoice" should be similarly prepared for all acquired fixed assets listed in Table 9.1.

Based on the "Purchase invoice," a power of attorney can be generated for GM's acquisitions. This "Power of attorney" should be granted to the Workshop Manager, Vitaliy Lykholit (Лихоліт Віталій Олексійович). The power of attorney

is valid for a period of 10 calendar days (Fig. 9.3).

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Fig. 9.3. The power of attorney for the fixed assets acquisitions

An inventory card is opened in the accounting department for each fixed asset. Navigate to "Assets / Fixed Assets / Inventory card of FA" to generate an inventory card in the automated program.

The creation of an inventory card for each acquired fixed asset (referenced in Fig. 9.4) is a critical step in maintaining accurate and up-to-date records of the company's assets.

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Fig. 9.4. Inventory card of FA

Similarly, you need to fill out all inventory cards. As a result, a list of

inventory cards should be generated, as shown in Fig. 9.5.

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Fig. 9.4. List of inventory cards

Upon establishing an inventory card for a fixed asset, the recorded value for this asset will initially be zero. This status remains until "The act of entering" is completed.

"The act of entering" for fixed assets are formed based on the inventory cards, creating a subsidiary document based on the selected one (Fig. 9.5).



Fig. 9.5. "The act of entering" for fixed assets

After processing the document, it should generate the accounting entries shown in Fig. 9.6.

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Fig. 9.6. Accounting entries for entering the fixed assets

Similarly, the entering acts for all acquired fixed assets must be prepared. On January 28th of the current year, LLC "Dream" made a payment from its main account for a reception desk and a cutting device. This transaction needs to be documented with a "Bank Expenses" statement. To create it, navigate to "Bank and Cash / Bank / Bank Expenses" and create a new document (Fig. 9.10).

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Fig. 9.10. Payment for the cutting device by "Bank Expenses" statement

This document should generate the accounting entry shown in Fig. 9.11.

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Fig. 9.11. Accounting entry for the funds transfer to the supplier for the fixed asset

Similarly, a "Bank Expenses" statement needs to be created for the payment for the reception desk.

Task 9.2. Calculating depreciation of all fixed assets for February

Since the depreciation of fixed assets is calculated in the month following the month of its entering (except for the production method), it is necessary to calculate the depreciation for February of all commissioned fixed assets.

To record the depreciation of fixed assets, one should navigate to "Assets / Fixed Assets / Accrual of depreciation FA" in the menu and create a new document. The date of this document should reflect the last working day of February to accurately capture the depreciation period. It is also essential to specify the appropriate ledger account for fixed assets or intangible assets, ensuring the depreciation expense is accurately recorded against the correct asset category. Upon setting these parameters, clicking the "Calculate" button and the program will automatically compute the depreciation amount (Fig. 9.12).

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Fig. 9.12. Calculating depreciation for fixed assets

This document also create journal entries, as shown in Fig. 9.13.

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Fig. 9.13. Accounting entries for depreciation of fixed assets Task 9.3. Documenting a fixed asset maintenance (current repair)

On March 7th of the current year, LLC "Mriya" executed maintenance on the cutting device. The value of the fixed asset remained unchanged.