



## ACCOUNTING, ANALYSIS AND AUDITING

### БУХГАЛТЕРСЬКИЙ ОБЛІК, АНАЛІЗ ТА АУДИТ

УДК 657:339.3

#### БУХГАЛТЕРСЬКИЙ ОБЛІК В ЦІНОУТВОРЕННІ ТОРГОВЕЛЬНОГО ПІДПРИЄМСТВА

Наталія Мазур

**Резюме.** Одним із визначальних факторів забезпечення успішного функціонування торговельних підприємств та формування оптимальних результатів їх діяльності є належним чином розроблена цінова політика. Ціноутворення у досліджуваній галузі має низку особливостей, а тому обліково-аналітичне забезпечення прийняття управлінських рішень у системі ціноутворення підприємств торгівлі є актуальним і проблемним питанням, що потребує системних досліджень. У статті висвітлено питання формування ефективної облікової політики з точки зору ціноутворення торговельного підприємства. Обґрунтовано теоретичні положення та розроблено практичні рекомендації щодо формування ефективної облікової політики в управлінні ціноутворенням торговельного підприємства. Запропоновано зразок оформлення наказу про ціноутворення для торговельного підприємства з урахуванням результатів досліджень. На законодавчому рівні в План рахунків рекомендовано додати 29 рахунок «Торговельна націнка», який поділявся б на субрахунки за сферами діяльності, а також виділяти окремий субрахунок з обліку знижок. Це дасть змогу легше отримати повну та достовірну інформацію про суму торговельної націнки за певний період. А виділення цієї інформації у фінансовій звітності на окремому рахунку дасть змогу аналізувати дані не тільки для внутрішніх користувачів, але й для зовнішніх (інвесторів, державних служб контролю тощо). Виявлено, що торговельна націнка за економічним змістом та принципом формування є валовим прибутком підприємства від реалізації товарів у роздріб, а також було визначено, що ідентичними є формування чистого доходу від реалізації та роздрібною ціни реалізації. Отримані результати дали можливість послідовно обґрунтувати думку про те, що відображення торговельної націнки саме без ПДВ не порушує діючі нормативи обліку та не спотворює фінансовий результат. Окреслено напрями подальших досліджень.

**Ключові слова:** ціноутворення, ціна, бухгалтерський облік, облікова політика, торговельне підприємство, торговельна надбавка, ціна товару.

[https://doi.org/10.33108/galicianvisnyk\\_tntu2019.03.139](https://doi.org/10.33108/galicianvisnyk_tntu2019.03.139)

Отримано 10.06.2019

**Introduction.** The price of the product (service) is an indicator that characterizes the value of the product, and the correctness of its installation depends not only on the level of profitability, but also on successful business. Price – expressed in cash equivalent of a unit of goods [1].

One of the key factors in ensuring the successful functioning of trade enterprises and the formation of optimal results of their activities is the proper pricing policy. Pricing in the field under study has a number of peculiarities, and therefore the accounting and analytical support of making managerial decisions in the system of pricing of trade enterprises is an actual and problematic issue that needs systematic research.

Accounting in trade enterprises is carried out in compliance with the uniform

methodological principles established by the Law of Ukraine «On Accounting and Financial Reporting in Ukraine», the National Regulations (Standards) of Accounting (NSA), the Plan of Accounts, as well as other normative acts on accounting and reporting.

**Review of the latest research and literature.** Theoretical aspects of pricing were studied by such scholars as M. Levy, K. Marx, A. Marshall, D. Riccardo, J. Robin, P. Samuelson, G. Simon and others. In conditions of economic transformation, the problems of pricing were considered in the works of V. Yesipov, E. Ivanov, V. Korynev, P. Perervy, I. Salimzhanov, V. Tarasevich, E. Utkina, L. Shkvarchuk, etc. Problems of the formation of a pricing policy of enterprises are devoted to the work of S. Dugin, I. Yerukhumovich, I. Lipsitz, J. Litvinenko and others. The peculiarities of the formation of pricing policies at the level of the trade enterprise were considered by such scholars as L. Balabanova, I. Blank, L. Ligonenko, A. Mazaraki, A. Sadekov, O. Sardak, L. Chorna and others. The features of the method of recording the price reflection, the formation of trade margin are highlighted in the works of N. Gura, T. Peretyatko, E. Rudenyuk and others.

**Main purpose of the article** is the formation of an effective accounting policy in terms of the pricing of a trading company.

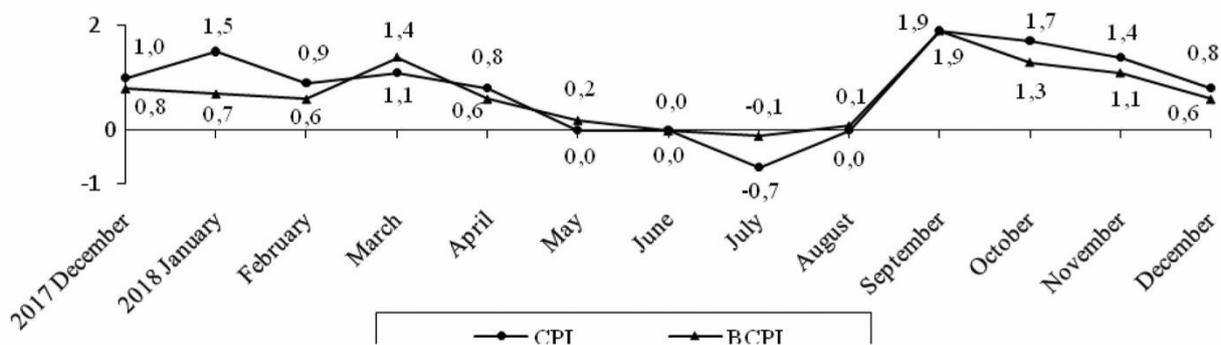
**Setting objectives.** Justification of theoretical propositions and development of practical recommendations for the formation of an effective accounting policy in the management of the pricing of a trading enterprise.

**Presentation of the main material.** Prices operating on the domestic market are a complex system that serves all the components of commodity-money relations. In order to solve the unnecessary tasks, the price system should be flexible and reflect the whole range of areas of their application. Therefore, all researchers of pricing problems in one way or another cover different types of prices and aspects of pricing, examine and systematize them on various grounds [2].

The successful development of the economy of any country or every subject of economic relations depends on the clear and efficient functioning of the whole system of prices, in which the key role is played by retail prices, on which goods are sold in the retail chain, restaurant enterprises, in individual trading markets customers with a relatively small amount of each sale.

Inflation on the consumer market in December 2018 in comparison with the previous month was 0.8%, for the year as a whole – 9.8% (Fig. 1). The Consumer Price Index (CPI, inflation) is an indicator of the change in prices and tariffs for goods and services purchased by the population for non-productive consumption. It is calculated on a monthly basis on the basis of price data (obtained by the state statistics authorities through the monthly registration of prices and tariffs on the consumer market) and data of national accounts on household expenditure on final consumption in the country as a whole, followed by distribution (based on the results of a sample survey of living conditions of households) [3].

Base inflation in December 2018 in comparison with the previous month was 0.6%, for the year as a whole – 8.7%. The basic consumer price index (BCPI, base inflation) is the subindex of the consumer price index. Its construction is based on the existing methodological principles for calculating the consumer price index. BCPI shows steady price dynamics by minimizing short-term uneven changes in prices caused by supply shocks and administrative regulation.



**Figure. 1.** Changes in prices, % to the previous month

Source: [3].

At the same time, in 2018, the index of physical volume of retail trade in comparison with 2017 in comparable prices was 106.1%. Turnover of retail trade amounted to 235.8 billion hrn. for 2018 [3].

Retail pricing is based on a unified methodical approach to price formation at all stages of commodity exchange, which involves the possibility and need for reimbursement of expenses and profit by any entity of market relations in the production and sale of goods. In accordance with this formation, the price begins at the first stage of the movement of goods from the manufacturer to the consumer at the time of its sale by the producer. At the next stages of the formation of the price is carried out in accordance with the channel of the commodity movement: on each of them, the increment of the trade enterprise is paid to the previous price [2].

The peculiarity of the formation of prices for goods in trading enterprises is the use for setting the price of trade supplements for goods (intended to cover operating costs, taxes and profits).

Under current law, a trade surcharge (margin) is the amount of the entity's costs associated with the sale of the goods and are carried out in the course of its sale (sale) in retail trade, and profits. The marginal trade margin (margin) is its maximum allowable level, which should be taken into account by the entity when selling goods in retail trade [1].

Wholesale companies for this purpose establish a supply-sales premium (supply remuneration) as a percentage of the selling price of the producer enterprises or the customs value of imported goods.

The main regulatory document regulating the pricing policy in Ukraine is the Law No. 5007-VI of June 21, 12, 2006 (hereinafter – Law No. 5007). The effect of this Law extends not only to state bodies that establish and control prices, but also to economic entities operating in the territory of Ukraine.

Thus, according to clause 1 of Art. 10 of the Law № 5007 prices in Ukraine can be:

- free – set by enterprises on their own accord with the consent of the parties for all goods, except for those prices regulated by the state;
- regulated by the state – are introduced for goods that have a certain impact on the level and dynamics of prices, have a significant social significance, as well as goods manufactured by economic entities that occupy a monopoly position in the market [1].

Free retail prices for domestic products as well as imported goods are formed by retail companies, based on the free selling price of the producer (or wholesale price of the wholesale company) and the retail margin of the retail company itself (intended to cover its own operating expenses, taxes and receipts profit).

In accordance with the Regulation (standard) of accounting (NSA) 9 «Stocks» free prices depending on the sources of receipt of goods are formed taking into account:

- selling price of the manufacturer;
- customs value of imported goods;
- the amount of indirect taxes;
- transportation and harvesting costs;
- other expenses;
- supply and sales surplus (in wholesale enterprises) or trade surcharge (in retail enterprises) for goods [4].

For the justification of the price, a planned costing with the decoding of the items of expenses included in the cost price of the goods (services) is made. At the same time, the price of one and the same product (service) may be different, depending on the conditions of supply.

As practice shows, entrepreneurs may include a value added tax (VAT) to the structure of the trade margin. The reason for this is a misinterpretation of legislative acts or even a lack of understanding of the adopted structure of the trade margin in accordance with the law. If we consider this problem in terms of the buyer, then the price paid for the goods will not change, regardless of whether the amount of VAT is included in the trade margin or not. But in terms of accounting, the amount of trade margin is false and incorrect. In fact, it is a mistake to include VAT in the structure of the trade margin. It is intolerable to increase the value of the company's inventory by the amount of the indirect tax, that is, the tax actually levied on buyers.

VAT is added to the holiday value of goods already at the stage of settlement with buyers, that is, the occurrence of receivables or cash payments to the company's cash desk. No indirect tax can be added to the value of assets until the ownership of these assets passes to another entity. Price inclusive of VAT can be indicated only on the product label and also in the cash receipt, and with it – the amount received on the day of proceeds, and should be the basis for registration in the account of VAT on the value of the goods sold. In the case of the sale of goods for a cashless settlement, such an invoice will be presented to the buyer for payment (or tax bill), where a separate line indicates the amount of VAT in the amount of 20% of the value. One way or another, but «corrupt» VAT (that is, VAT charged on buyers) should for the first time appear in the account only on the account 702 «Revenue from the sale of goods» [6].

Since goods in retail companies during the month are recorded and written off at selling prices, in order to determine the real (buy) value of goods sold and to identify the financial result from sales, at the end of the month, the amount of trade margin related to sold goods is determined and written off.

The amount of trade mark-up on sold goods is determined, as a rule, by the average percentage of mark-ups. In accordance with paragraph 22 NSA 9, the average percentage of trade margin is determined as follows:

$$A\% = \left( \frac{Ak285 + Tk285}{Ad282 + Td282} \right) \times 100\% \quad (1)$$

where A% is the average percentage of trade margins;

Ak 285 – the sum of the balance of trade margins at the beginning of the reporting month (the amount of the balance of trade margins at the beginning of the period);

Tk 285 – the sum of trade margins in the sales value of goods received in the reporting month;

Ad 282 – the account balance on account 282 (the balance of goods at the beginning of the period);

Td 282 – turnover at the debit account 282 (the value of goods received during the reporting period).

The estimated amount of the trade margin related to the goods sold is written off using the «red» method from the 285 «Trade margin» account to debit the account 902 «Cost of goods sold». With this record, the cost of sold goods at sales (retail) prices is adjusted to their real purchase value.

The amount of trade margin related to the balance of unrealized goods at the end of the month remains as a credit balance on the account 285 «Trade margin». When drawing up the balance, it is deducted from the balance of the account 282 «Goods in trade», which ensures that the balance of goods is reflected in the balance sheet at the reporting date at their purchase (real) value.

In order to prevent the controlling bodies from asking questions regarding the formation of the price of goods (services) in one way or another, in the order of pricing we recommend to reflect the terms of providing permanent discounts (surcharges).

Also, the level of prices of goods (services) can be influenced by promotions conducted by the enterprise by providing discounts to all buyers for a certain period. The decision to hold promotions is made by a separate order on the company.

The order of pricing is issued and signed by the director of the company, as well as persons familiar with the order (accountant, economist, manager, etc.).

The order for pricing is in an arbitrary form and must, in particular, contain:

1) a list of items of expenses that are included in the planned costing of the price of the goods (services). The list of costs depends on the specifics of the enterprise. Thus, in the list of costing articles, the cost of goods (services) in addition to direct costs may include administrative costs, sales costs, other costs. It should be noted that, according to the DPS explanation, VAT tax obligations under Article 188.1 of the Tax Code are not charged for free distribution of goods for promotional purposes, provided that the value of such goods is included in the value of taxable supply operations (sales) of goods, for sale of which was carried out promotional campaign, and is compensated by their consumers, while increasing the base of VAT. That is, goods that are freely distributed for promotional purposes are recognized as VAT-deductible as part of the transaction to which they were included [5].

Thus, the inclusion in the list of costing articles of the cost price of goods for sales costs proves that the cost of free distribution for advertising purposes of goods was included in the sales value of the advertised goods;

2) the procedure for calculating the base price of the goods (services). Note that the pricing methods used in the economy are numerous. The most common of these are:

- «cost plus» method. It can be divided into several types: full cost method, average cost method and marginal cost method. The most popular is the full cost method. Its essence is that the price of the sale of goods is calculated by adding a certain amount of profitability to the purchase price of this product (or its cost);

- direct-boxing. The basis of this method is the principle of the division of costs into constants and variables. According to this method, the cost of production is formed only with the consideration of variable costs, constant in the cost of production is not included, is the expense of the period and relates to the financial result;

- the method of comparability of competitive prices. The essence of the method: when determining the price of products, the company focuses on the prices of competitors. That is, knowledge of competitors' prices makes it profitable to use this information. For example, if it is necessary to increase production, the price for the product can be set lower than the price of competitors;

3) conditions for providing permanent discounts (bonuses). For example: «In the case of purchasing a lot of goods in the amount of 500 units, a discount of 5% is given, in the amount of 700 units – a discount of 7%», «In the case of a lease agreement for more than a year – a discount of 3%»; «When ordering for 5 days (for a standard term of 10 days), the price increase is 5%,» etc.;

4) the procedure for granting discounts (bonuses). Here you can specify the conditions

for the use of discounts, for example, complex or not, their maximum size, the size of allowances and the possibility of their use, with discounts.

Here is an example of ordering a pricing order (Figure 2). LLC «Mriya» carries out wholesale and retail trade (through its own branded stores) of domestic appliances.

<b>SAMPLE</b>		
LLC «Mriya»	<b>Order No. 1</b>	
January 3, 2019		Kamyanets- Podilskyi
<b>About pricing</b>		
To substantiate the prices of goods, as well as to expand the market, the formation of a positive image and profit I ORDER:		
1. Establish the following rules for calculating the basic selling price of goods:		
1.1. For wholesale trade, the sales price of a good (PS) is determined using the full cost method of the formula		
<b><math>PS_{wt} = VI + PP + MT + TI,</math></b>		
where VI – the initial value of the goods;		
PP – planned profit;		
MT – trade margin;		
TI – indirect taxes (VAT and excise tax).		
The trade margin includes the costs (C) that were not included in the original cost of goods: administrative (Dt 92), sales (Dt 93), other operating expenses of the enterprise (Dt 94). The size of the trade margin is calculated by the formula:		
<b><math>MT = C: VI \times 100.</math></b>		
Planned profit of the enterprise (PP) is determined on the basis of the level of profitability accepted by the enterprise (Pprof) by the formula:		
<b><math>PP = VI \times Pprof: 100.</math></b>		
1.2. For retail, the price is formed by selling prices, that is, taking into account the trade margin. To determine the selling price, use the formula:		
<b><math>PS_r = (VI + VI \times M) \times T,</math></b>		
where VI – the initial value of the goods, which is determined in the same way as for wholesale trade;		
M – mark up to the original value of the goods. Its size is set at a level that allows you to cover all expenses of the enterprise, including administrative (Dt 92), sales (Dt 93), other operating expenses of the enterprise (Dt 94), and get the planned profit. Also, when calculating the margin should be guided by the level of market prices;		
T – is a markup that allows you to cover the cost of paying VAT and is 1.2 (at the rate of 20% VAT).		
2. Responsible for the calculation of corrosive basic prices to appoint a financial director Malchenko E. and an economist Ivanov I.		
3. To approve the following conditions for the provision of permanent discounts to the selling price:		
3.1. In the case of purchasing a batch of goods by wholesale buyers in quantities of 500 units a discount of 5% is granted.		
3.2. In the case of receiving 100% prepayment from wholesale buyers for a lot of goods in the amount of 300 units, a discount of 3% is granted.		
3.3. Discounts are provided separately from each other and are not summed up.		
3.4. In the case of discounts in retail trade within the framework of promotional actions by branded stores № 1, number 2, the conditions for the provision of discounts are issued by a separate order on the enterprise.		
3.5. Responsible for organizing and adhering to the order of granting discounts and conducting promotions, appoint manager Skiba E.		
I keep control over compliance with the order.		
Director of LLC «Mriya»	(signature)	S. Klim
The order is familiar with:		
CFO	(signature)	E. Malchenko
economist	(signature)	I. Ivanov
manager	(signature)	E. Skiba

**Figure 2.** Sample order for pricing

Source: Formed by the author

When forming the selling price of goods (services), taking into account discounts, the entity shall be prepared, if necessary, to justify this price. The order on pricing is precisely a document that justifies the order and the reason for the formation of a specific sale price in certain economic conditions.

In addition to sales, goods from trading enterprises may result from the transfer of goods as a contribution to the authorized capital of another enterprise, free transfer to other enterprises, the free distribution of samples of goods for advertising, the write-off of goods as a result of other events, etc. Free distribution of samples of goods is carried out by trading enterprises in order to advertise on the goods offered for sale, attracting customers' attention. Costs of pre-sale and advertising measures for the free distribution of samples of goods in accordance with the tax legislation may be included in the gross expenses of the enterprise, but not more than 2% of the taxable profit of the taxpayer for the previous reporting (tax) year. Operation for the free distribution of samples of goods for the purpose of advertising is carried out on the order of the head of the company, which indicates the date and place of the promotional campaign, the nomenclature and the number of distributed products, responsible for conducting the promotional action and drawing up the relevant documents of the person. The fact of conducting an advertising campaign, the nomenclature and the number of prevalent samples of goods are drawn up by an act signed by the responsible persons. Free transfer of goods to other legal and natural persons is carried out by written order of the head of the enterprise, which specifies the basis for such an operation. The transfer of goods to the recipient is drawn up by a bill of lading on the issue of commodity-material values, one copy of which is given to the recipient, and the second – transferred to the accounting department and serves as the basis for the corresponding records.

Free transfer of goods is considered as gross income and subject to VAT.

The bodies of state control (supervision) and supervision in the sphere of pricing have the right:

1) to conduct scheduled and unscheduled inspections of economic entities in accordance with the established procedure:

the reliability of the information specified in the documents on the formation, establishment and application of government regulated prices;

accounting books, reports, estimates, declarations, indicators of settlement operations registrars and other documents, regardless of the way information is provided related to the formation, establishment and application of government regulated prices;

presence of an extract or extract from the Unified State Register of Legal Entities and Individuals – Entrepreneurs, as well as documents certifying a person, in the officials;

2) to receive, in accordance with the legislation, in writing the explanations, certificates and information on questions arising during the inspection;

3) receive free of charge from audited business entities copies of documents and other information necessary for the implementation of state supervision (control) for compliance with requirements for the formation, establishment and application of government regulated prices, documents that can confirm their violation, payment orders, receipts confirming the fact of transferring funds to the budget in case of application of administrative and economic sanctions, as well as certificates prepared by the subjects of economic activity on their request [1].

Some practitioners believe that a retailer may create a trade margin of its own choice: either without taking into account the VAT tax liability, which will be chargeable over and above the price or margin, or with that obligation, then the level of trade margin should be at

least 20% (that is, VAT rates). Supporters of the first, and second point of view is enough [6]. Some refer to Instruction No. 291, according to which, when calculating with buyers, the sales value of sold goods, including VAT, excise taxes and other taxes, fees (mandatory payments), which are to be transferred to budgets and extrabudgetary funds, are included in the cost realization. True, such sales value is accounted for by the debit of the account 36 «Payments with customers and customers». Others follow the example 5 in Appendix 1 to Recommendation 2, which deals with the selling price method, the average percentage of trade margin does not exceed 20%. Moreover, in the table of this example, the amount of trade margin for the receipt of goods for sale (that is, at the point of sale) is sometimes set at a level of 20% (recall that only VAT is 20%, and in the trade margin should also take into account profits) [7].

However, regardless of whether the amount of «outgoing» VAT is included in the trade margin or not, the financial result in the accounting will be the same.

Profit tax payers should assess the disposal of inventories according to the methods established by the relevant accounting (accounting standard) (item 140.4 TC). That is, in this case, for NSA 9. For all units of the stock having the same purpose and the same terms of use, only one of the permitted methods for assessing their disposal is used. However, Law No. 5007, as the main regulatory act in the area of pricing, did not clarify the question of the formation of the retail margin squeeze. Hopefully, this will be done at the level of bylaws.

Trade automation is aimed at improving customer service and accounting in supermarkets, stores and boutiques. For example, ULTRA store software, which, due to its versatility and ease of use, makes it easy to train staff, quickly serve customers, and ultimately aims at transparent accounting (acceptance of goods for warehouse, sales, inventory).

The following equipment is used to operate the store:

- cash desk (cashier's computer or POS-terminal);
- to print checks, a fiscal registrar or a checker;
- for fast reading of barcode scanner information;
- cash box and currency detector for storing and checking currency;
- for marking and weighing of weight goods with the printing of labels;
- printer labels for marking a piece of goods;
- for the inventory the data collection terminal.

The «Account store» block is ultimately intended to carry out an analysis of the goods sold and the work of the store as a whole. This module is required because the owner receives a complete account of this institution, as a result of which management decisions are made.

The software for a store, a minimarket, a supermarket is designed to create all the necessary reports used for doing business. Among the most famous:

- Financial report by date;
- Movement of money;
- Turnover and balance reporting;
- General implementation report;
- Magazine of invoice posting;
- Recalculation and information of mutual settlements;
- Customer activity in the purchase of certain goods;
- Revenue by checks, date, time, employees, etc.

At the legislative level, the Account should be added 29 «Trade margin», which would be subdivided into business areas, as well as allocate a separate sub-account of discounts that

are currently recommended to be accounted for as trade margins and treated as a sum of reduction of such margin. This will make it easier to obtain complete and accurate information about the amount of trade margin over a given period. And allocation of this information in the financial statements on a separate account will allow to analyze data not only for internal users, but also for external (investors, state control services, etc.).

**Conclusions.** Thus, the formation of an effective accounting policy in the management of the pricing of a trading company is a very relevant and complicated issue of the present. For goods purchased for the purpose of their subsequent resale, it is necessary to set a price that would cover the costs incurred for their acquisition and sale, and also ensured the receipt of optimal profit. Therefore, it is necessary to apply prices to such goods, taking into account the full cost method.

It was found that the trade margin on the economic content and the principle of formation is the gross profit of the enterprise from the sale of goods in retail, and it was determined that the formation of net income from sales and retail sales price is identical. The obtained results gave the opportunity to consistently substantiate the view that the reflection of the trade margin without VAT is not in violation of the applicable accounting standards and does not distort the financial result.

When forming the selling price of goods (services), taking into account discounts, the entity shall be prepared, if necessary, to justify this price. The order on pricing is precisely a document that justifies the order and the reason for the formation of a specific sale price in certain economic conditions.

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**UDC 657:339.3**

## **ACCOUNTING IN PRICE DEVELOPMENT OF A TRADING ENTERPRISE**

**Nataliia Mazur**

*Kamianets-Podilskyi National Ivan Ohienko University,  
Kamianets-Podilskyi, Ukraine*

**Summary.** *One of the key factors in ensuring the successful functioning of trade enterprises and the formation of optimal results of their activities is the proper pricing policy. Pricing in the field under study has a number of peculiarities, and therefore the accounting and analytical support of making managerial decisions in the system of pricing of trade enterprises is an actual and problematic issue that needs systematic research. The article deals with the question of formation of effective accounting policy in terms of pricing of a trading enterprise. Theoretical propositions and practical recommendations for formation of effective accounting policy in the management of pricing of a trading enterprise are substantiated. A sample of the execution of a pricing order for a trading company is proposed, taking into account the results of research. At the legislative level, it is recommended to add 29 invoices «Trade margin» to the Invoicing Plan, which would be subdivided into sub-accounts of the activities, as well as to allocate a separate sub-account for discounting. This will make it easier to obtain complete and accurate information about the amount of trade margin over a given period. And allocation of this information in the financial statements on a separate account will allow to analyze data not only for internal users, but also for external (investors, state control services, etc.). It was found that the trade margin on the economic content and the principle of formation is the gross profit of the enterprise from the sale of goods in retail, and it was determined that the formation of net income from sales and retail sales price is identical. The obtained results gave the opportunity to consistently substantiate the view that the reflection of the trade margin without VAT (value added tax) is not in violation of the applicable accounting standards and does not distort the financial result. Directions of further research are outlined.*

**Key words:** *pricing, price, accounting, accounting policy, trading company, trade margin, price of goods.*

[https://doi.org/10.33108/galicianvisnyk\\_tntu2019.03.139](https://doi.org/10.33108/galicianvisnyk_tntu2019.03.139)

*Received 08.06.2019*