

ANNOTATION

Sukhan I.H. Improvement of the theoretical and methodical bases of accounting, analysis and quality control of accounts receivable and accounts payable of the enterprise (on the example of JSC «Ternopil plant for the production of road-building materials»). – Manuscript.

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In this work it is defined the essence of concepts «accounts receivable» and «accounts payable» in economic literature, a critical estimation is carried out and is carried out and own interpretation of these concepts is offered. It is reviewed the procedure for recognition and evaluation and legal provisions for accounts receivable and account payable.

It is characterized the methodology of accounting of settlements with debtors and creditors at the enterprise. It is performed the features of the original, analytical and synthetic account of them and the order of the receivables and account payables in accounting records and financial statements of «PJSC TKSHBM». The expediency of demarcation of accounting of accounts receivable and account payable in various accounting registers is substantiated.

It is effectuated the analysis of state calculations with debtors and creditors at the enterprise. It is analyzed composition, structure, dynamics of receivables and account payables, conducted their comparative analysis. It is done the ratio analysis and calculated the influence factors on the variation of reversibility of receivables and account payables.

Keywords: accounts receivable, accounts payable, debtors, creditors, reserve of doubtful debts.