

AUDIT OF SALE OF GOODS IN TRADE ENTERPRISES

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Abstract: In this article , some issues of the audit of the sale of goods in trade enterprises

Keywords : digital trade, retail trade, foreign trade, courier services, domestic trade, trade discount, written letters.

In the present period, in the conditions of financial and economic crisis, trade enterprises mainly determine the types and sizes of products, based on concluded contracts (order folder) and a deep and comprehensive study of market demand. Of this for market demand __ and offer study necessary , quick sale of products types and to them was demand study with are engaged Current period the sale of retail goods development and in stability products in advance made up to the contract basically work take out and sell important wins a place . This procedure trade of activity determining the economic indicator k , enterprise of activity efficiency designation and defined for the purpose compliance in proof main indicators audit is important in calculating the complex

Auditors use the total amount of goods sold and shipped, work performed and services provided, regardless of the cost of the product, when determining the sales volume indicator.

Trade enterprises can change the price of goods in their audit not only due to the change in the prices of the supplier or transport organization, but also according to their own wishes . In this regard, the audit of the correct registration of changes in sales prices and their reflection in accounting accounts . Changing the retail prices of goods is carried out according to the decision of the head of the company and is formalized with the inventory list, which is compiled in a free (voluntary) form. Although the inventory list is freely (optionally) compiled, it must contain the following information :

- the price change date ;
- what can be said _ of the goods name ;
- q to be evaluated _ medicine of the goods ;
- of the product old price _
- of the product new price _
- additional (less) assessment _ _ amount - of goods previous and new of prices the virtues of the difference between _

Gain (excluding interest) attributable to the sale price is recognized on the date of sale. The selling price is determined by discounting the payments due at the included interest rate . The auditor should use his skills to ensure that the interest is recognized as income based on the ratio of the interest rate entered and the amount received .

In the "Domestic trade" section of the trading company, retail turnover consists of income from the sale of goods, which are purchased from abroad and resold to legal entities and individual entrepreneurs for professional use. Retail turnover can only be carried out in cash on the basis of a signed contract.

The sale of self-produced products by legal entities is not included in the volume of retail merchandise.

Retail merchandise - for the final consumption of the population, for commercial purposes and without the right to use in production, is settled in cash.

Trade enterprises can use the discount system when customers buy a large amount of goods, pay ahead of time, find out if there are defects in the goods sold, and similar situations. Cash discounts provided to customers in accounting are reflected in the special contrapassive 9050-"Discounts given to customers and customers" account. The amount of price and sales discounts is entered in the debit of account 9050 in correspondence with account 4010-"Accounts received from customers and customers".

Table 1

Goods discount with sell

Goods discount with sell		
	Debit	Credit
Goods from selling received income reflection will be delivered	4010-"Buyer and from customers removable h isobvara q lar ", 5010- " Money in national currency "	9020-" From the sale of goods received earnings "
Sold out of goods cost because of h it 's gone	9120-"Sold goods cost "	2900-"Goods"
From sale , price do not accept discounts reach	9050-"Buyer and to customers given discounts "	4010-"Buyer and from customers removable h isobvara g ' lar ", 5010- " Money in national currency "
h is proof period at the end 9050-"Buyer and to customers given deductions " h account g' of closure	9020-" From the sale of goods received earnings "	9050-"Buyer and to customers given discounts "

In such cases, the auditor should examine the trading company's issues regarding the sale of goods at a discount, taking into account the fact that they are reflected in the documents.

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