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FEATURES OF STOCK ACCOUNTING AT RESTAURANT BUSINESS ENTERPRISES IN CONDITIONS OF SUSTAINABLE DEVELOPMENT

Restaurant business by its specification (taking into account, in particular, the method and purpose of calculation) is the retail sale of food, both purchased and home-cooked meals, providing the customer with the opportunity to consume on the spot. The activity of restaurants can be considered as an independent industry only conditionally.

Inventory accounting in restaurants has its own characteristics, despite the fact that it is conducted in accordance with Regulation (standard) of accounting 9 «Inventories» [1]. There it is stated that inventories include such types of assets as: 1) assets held for resale; 2) assets that are in the process of production for the purpose of further sale of the product of production; 3) assets held for consumption during production, works and services, as well as enterprise management.

Let's consider the peculiarities and differences of keeping records of stocks in restaurants, because the stocks of restaurants are: 1) in the chamber of the restaurant; 2) in the kitchen of the restaurant; 3) in the trading hall of the restaurant.

Inventory accounting in the restaurant chamber. Only sub-account 281 is used for the accounting of raw materials in restaurant chambers.

When all products (i.e. purchased goods and raw materials) arrive at the restaurant's chamber, they are valued at cost. This follows from paragraph 8 Regulation (standard) of accounting 9 [1], according to which the purchased (received) stocks are

credited to the balance sheet of the enterprise at cost. And the initial cost of inventories purchased for a fee is the cost of inventories, which consists of such actual costs as the amount paid to the supplier (minus indirect taxes); transport and procurement costs, etc. (paragraph 9 Regulation (standard) of accounting 9).

During the transfer of food raw materials from the restaurant chamber to the kitchen, the raw materials are valued at cost. According to item 16 Regulation (standard) of accounting 9 [1], during the release of stocks in production their estimation by one of such methods is carried out: the identified prime cost of the corresponding unit of stocks; weighted average cost; the cost of the first time of receipt of stocks (FIFO); regulatory costs; selling prices. However, for all units of inventory accounting that have the same purpose and the same terms of use, only one of the following methods is used. Given the wide range of raw materials in the chamber and the frequent change in the prices of suppliers for raw materials of each type, in our opinion, it would be appropriate to account for the weighted average cost.

Thus, the receipts from the suppliers of stocks to the chamber are reflected by carrying out D-t 281 C-t 631 (minus VAT) at the cost of acquisition. The transfer of stocks from the chamber to the kitchen is accounted for by carrying out D-t 23 C-t 281, and to the trading hall - D-t 282 C-t 281 at the weighted average cost.

Stock in the kitchen of the restaurant. According to Instruction № 291 [2], account 23 «Production» is intended to summarize information on the costs of production (works, services). In particular, this account is used to account for separate sub-accounts of costs: industrial enterprises for production; catering companies to produce their own products.

Therefore, the inflow of stocks to the kitchen from the chamber is reflected by the conduct of D-t 23 C-t 281 at the same weighted average cost of accounting in the pantry.

The estimated cost of dishes prepared in the kitchen is also the cost, namely the production cost. In practice, its definition comes down to calculating the cost of kitchen products of the restaurant.

Regulation (standard) of accounting 16 item 11 [3] testifies that the list and structure of articles of calculation of production prime cost of production is established by the enterprise. Thus, the calculation of the cost of kitchen products includes only the cost of raw materials used in accordance with the technological standards of its establishment per dish or per batch of products. Then the required level of trade margin is added to the restaurant.

Regarding the transfer of kitchen products from the kitchen to the trading floor, according to the Instruction № 291 [2], the credit of account 23 reflects the value of the actual production cost of finished products (to the debit of accounts 26, 27). Concerning D-t 26 C-t 23, it does not correspond to the essence of the restaurant business (since it refers to the transfer of prepared dishes to the trading hall, where it is used for accounting, as in retail sales, subaccount 282). According to the same Instruction № 291, according to which account 26 «Finished products» is intended to summarize information about the availability and movement of finished products of the enterprise. In this case, the finished product includes the product, the processing of which is completed and which has been tested, accepted, completed in accordance with the terms of contracts with customers and meets the technical standards. It is obvious

that this definition applies to ready-made products of industrial enterprises, but not to dishes from the restaurant's kitchen. Therefore, when transferring kitchen products from the kitchen to the trading hall of the restaurant (bar), we believe that it is necessary to carry out the conduct of D-t 282 C-t 23 (at cost).

Stock in the trading hall of the restaurant. According to Instruction № 291 [2], sub-account 282 «Goods in trade» records the movement and availability of goods available at retail enterprises (shops, kiosks, cafeterias, etc.). It is obvious that this refers to all the assets that are sold at retail in the restaurant bar. In the bar all the stocks received are goods (both bought and prepared both in the kitchen and in the bar itself).

Goods are written off from the chamber to the bar at the weighted average cost, and kitchen products are written off from the kitchen to the bar at the cost of cooking. At the same time, the bar already has a bargain for both goods from the pantry and cooked meals from the kitchen. Therefore, of the above methods of estimating the movement of stocks (paragraph 16 Regulation (standard) of accounting 9), the method of «selling prices» is suitable for accounting in the bar's trading floor, because only in the bar the goods and kitchen products are really ready for sale. This corresponds to both the substance of the case and paragraph 22 Regulation (standard) of accounting 9 [1], according to which the valuation at selling prices is based on the use by retail enterprises of the average percentage of the trade margin of goods. This method can be used (in case other methods of estimating the disposal of inventories are not justified) by companies that have a significant and variable range of goods with approximately the same level of trade margin.

Further, according to the Instruction № 291 [2] on sub-account 285 «Trade margin» retailers during the accounting of goods at selling prices reflect trade margins on goods, i.e. the difference between the purchase and sale (retail) value of goods. Credit 285 shows an increase in the amount of trade margins, debit 285 - their decrease (write-off). Thus, two wires carry out the arrival of goods from the chamber to the bar: D-t 282 C-t 281 (at cost) and D-t 282 C-t 285 (for the amount of the trade margin). Two entries for the account of receipt of production from kitchen to a bar are the following: D-t 282 C-t 23 (at cost) and D-t 282 C-t 285 (for the sum of the trade margin).

Writing off of sold goods (both purchased and kitchen products) from the trading hall of the restaurant (bar) in the case of using the method of «selling price» is carried out in accordance with paragraph 22 Regulation (standard) of accounting 9 [1]. The cost of goods sold is defined as the difference between the selling (retail) value of goods sold and the amount of trade margin on these goods. In this case, the amount of the mark-up on sold goods is defined as the product of the selling (retail) value of sold goods and the average percentage of the trade mark-up. And the average percentage of trading margin is calculated by dividing the balance of trading margins at the beginning of reported month and trading margins for the amount of selling (retail) value of goods at the beginning of the reporting month and the selling (retail) value of the goods received in the reporting month.

Thus, in our study, we disclosed the peculiarities of inventory accounting in the restaurant business, in particular in the pantry, in the kitchen of the restaurant and in the trading hall of the restaurant.

Reference

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2. Instruction on application of the Chart of Accounts for accounting of assets, capital, liabilities and business operations of enterprises and organizations (with the following changes and additions): Order of the Ministry of Finance of Ukraine dated 30.11.1999 № 291. URL: <http://zakon4.rada.gov.ua/laws/show/z0893-99> (access date 27.04.2020)
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TEORIA RACHUNKOWOŚCI W GRONIE NAUK NATURALNYCH

Przyjmuje się powszechnie, że nauki naturalne (przyrodnicze) starają się wyjaśnić, jak działa świat i wszechświat wokół nas. Istnieje pięć głównych rodzajów: fizyka, chemia, astronomia, nauki o Ziemi i biologia. Natomiast nie jest całkiem oczywiste, że do tego ważnego grona nauk może należeć dyscyplina ekonomiczna zwana rachunkowością. Dlatego potrzeba uchwycić główne niezbywalne cechy nauk naturalnych, aby posłużyły jako kryteria do rozstrzygnięcia tej istotnej kwestii. Jest to bardzo ważne, jako że rozstrzygnięcie pozytywne spowoduje, że myślenie ekonomiczne może zostać pozytywnie zdominowane wzorcami nauki rachunkowości.

W poszukiwaniu charakterystyk nauk naturalnych pomocną jest wypowiedź M. Gleisera [2008, s.124]. Ten znany fizyk używa celnej metafory przedstawiając badania naukowe i oczekiwania uczonych. Uznaje, że uczeni tworzą po prostu opisy zjawisk świata, przy czym są trzy cechy charakterystyczne ich utworów. W tych opisach występują: (a) stałe fizyczne, (b) prawa fundamentalne i (c) abstrakcyjne kategorie ujmowane przy zastosowaniu odpowiedniej metody naukowej. Autor stwierdza, że *stałe fizyczne* to litery alfabetu w tych opisach, a *fundamentalne prawa* natury odpowiadają regułom gramatycznym. Konstruując te opisy uczeni kierują się dobrze znaną *metodą naukową*. M. Gleiser wskazuje także na potrzebę umiarkowania, co do możliwości kompletnego i finalnego opisu rzeczywistości i jej zjawisk, co jest naturalne i zgodne z wymaganiami metody naukowej określonej przez epistemologię Karla Poppera i Imre Lakatosa.

Czy w rozważaniach ekonomicznych mogą pojawiać się stałe na wzór nauk naturalnych? Do pewnego stopnia sygnalizuje to fizjokratyzm odwołujący się do sił natury. Jak wykazują w swoich badaniach T. Lincoln [2002] oraz K. Miyamoto [1997], w procesie zamiany energii światła na energię wiązań chemicznych węglowodanów tylko część ze 100% docierającej do roślin energii słonecznej jest w pełni