International Journal of Management (IJM)
Volume 11, Issue 3, March 2020, pp. 551–564, Article ID: IJM_11_03_058
Available online at http://iaeme.com/Home/issue/IJM?Volume=11&Issue=3
Journal Impact Factor (2020): 10.1471 (Calculated by GISI) www.jifactor.com
ISSN Print: 0976-6502 and ISSN Online: 0976-6510

LOGISTIC CONVERGENCE AS A MECHANISM OF MODIFICATION THE SYSTEM OF MANAGEMENT ACCOUNTING OF IMPORT OPERATIONS AT ENTERPRISES

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ABSTRACT

The lack of methodological and organizational bases for the formation of management accounting of import operations at enterprises determine the need and relevance of a systematic study of this problem. The article deals with the introduction at the enterprise of management accounting of import operations, which will allow to provide an adequate reflection of the perfect facts of import operations, a visual reflection of the economic essence of import operations, the construction of a real picture of the financial results obtained by the organization and optimization of the *use of resources, and the reduction of accounting errors with duplicate information of different accounting systems. Besides, it is proposed to build management accounting based on IFRS, which in turn will allow attracting foreign investors; will significantly reduce material and time costs when compiling international standards.*

The logic of the research consists in moving from assessing the main trends in the use of logistics in the foreign economic activity of an enterprise, modern approaches to management accounting, economic conditions and the possibilities of using logistics.

Keywords: Accounting Automated System, Contract, Customs Declaration, Enterprise, Import Operations, Logistic Convergence, Management Accounting

Cite this Article: Nataliia Shmatko, Andrii Bondarenko, Yevheniia Kaliuha, Liliia Kozachenko, Liubov Shevtsiv and Denys Sedikov, Logistic Convergence as a Mechanism of Modification the System of Management Accounting of Import Operations at Enterprises, *International Journal of Management*, 11 (3), 2020, pp. 551–564.
http://iaeme.com/Home/issue/IJM?Volume=11&Issue=3

1. INTRODUCTION

Entry to the international level of the subjects of activity should ensure the strengthening of their financial and economic position and the state of the whole. Contemporary approaches to managing the foreign economic business of the enterprise, based on the economic rationale of each import operation, evaluation of the effect and effectiveness of its implementation, should contribute to this. In doing so, both the interests of the participant and the state, which often require compromise decisions, must be taken into account [1-5].

Accounting for companies purchasing goods from foreign manufacturers often does not accurately reflect the relevant transactions. In some cases, accounting does not apply to assessing the situation and analyzing import transactions. In this case, management accounting to reflect the procurement operations must be built in parallel with the accounting. However, there is another mechanism that can contribute to the modification of the management accounting system for import operations at enterprises - logistical convergence, namely the convergence and combination in practice of two organizational forms of enterprise activity management [6-8].

2 THEORETICAL-LEGAL BASIS OF MANAGEMENT ACCOUNTING OF IMPORT OPERATIONS OF THE ENTERPRISE

2.1 The concept of import transactions, their documentation

In the general sense, import - (import of goods) - is the purchase (including payment in non-monetary form) by Ukrainian entities of foreign economic activity from foreign economic entities of products with their import into the territory of Ukraine, including the purchase of products intended for their consumption by institutions and organizations located outside of Ukraine [9-10].

Import operation is a commercial activity related to the purchase and import into Ukraine of foreign inventories for their subsequent sale on the domestic market or use in production and economic activities.

Import operations include:

- acquisition of inventory from foreign suppliers on the terms of commercial credit;

- import of stock or receipt of services in the order of barter agreements;
- import of goods in the account of centralized import purchases;
- acquisition of stock and services with cash payment and non-cash payments;
- receipt of stock and services as free assistance [11-16].

The main document for moving goods across the customs border is the customs declaration.

Customs declaration is a statement of the established form, in which the person specifies the customs procedure to be applied to the goods, and provided by the law information about the products, conditions and methods of their movement across the customs border of Ukraine and on the calculation of customs payments necessary for the application of this procedure.

The customs declaration is filled in for each consignment. Commodity shipment takes a certain amount of similar goods, sent under one contract in one direction, drawn up with one transport document and one invoice. If there is more than one item in the party, additional letters are used.

Required documents at import are also:

- contract;
- papers of the importing supplier company;
- freight forwarding documents for handling and transport services;
- materials for goods storage services;
- settlement documents for payment of duties, fees and other taxes;
- certificates of origin - documents required to confirm the country of origin of the goods. The license describes the product. It may be issued and signed by the Chamber of Commerce or certified by the consulate of the importing country.

When making calculations for foreign economic transactions, the requirements established by the legislation regarding the timing of such estimates should be taken into account.

2.2 Accounting for Import Transactions

The main tasks of accounting for import transactions are:

- verification of the correctness of documentary registration of commodity and settlement operations;
- compliance with the requirements of currency and customs legislation;
- formation of reliable information on the movement of imported goods;
- formation of reliable information about exchange differences.

Accounting for imported goods has some features, which include:

- mandatory declaration of import operations when crossing the customs territory of Ukraine;
- acceptance of products with the obligatory participation of an expert of the Chamber of Commerce and Industry of Ukraine with the preparation of the act of acceptance and the law of examination;
- in case the first event is the receipt (receipt) of goods, the goods are recorded in accounting at the NBU rate on the date of preparation of the cargo customs declaration, and not on the time of the products being published;
- the need for separate accounting of imported goods and calculations for their purchase;

- organization of analytical accounting by names, the quantity of goods, accounting parties;

If the first event is to receive an advance, the cost of imported goods will be determined at the NBU rate at the date of increase.

Accounting for imported goods involves the emergence of relations in the field of foreign economic activity, where the laws and rules that you need to know and, of course, comply with them [17-20].

The convergence of accounting is a process of convergence of accounting models, expressed in fact in the convergence of systems of national standards with IFRS.

2.3. Logistic convergence

Logistic convergence is the convergence and combination in practice of two organizational forms of managing industrial and commercial activities: administrative-hierarchical – vertical and logistic – horizontal optimization of controlled processes.

There are three levels:

1. the strategic level at which the solution of tasks arising in front of military logistics systems is carried out (development, administration of the logistics system, the implementation of essential management functions to achieve its primary goals);
2. the operational level (control of the movement of material and technical resources necessary for the functioning of the military organization), the main task of which is to ensure constant monitoring of the progress of production orders and the required impact on the logistics system to keep its parameters within specified limits for achieving the goals set for the organization. At this level, one can distinguish its primary functions of flow control, such as forecasting needs, supply planning, coordination of actions, monitoring the implementation of supplies and analysis of efficiency;
3. tactical level: obtaining material resources, transportation of material means, their cargo handling, storage and distribution.

The presented levels of the logistics system were compared with the possible areas of convergence of management accounting of logistics, in particular, import operations.

Thus, summing up, we can conclude that to achieve the goals of introducing a convergent approach to optimizing the management accounting of the supply chains of foreign operations, it is necessary to solve a set of interrelated tasks:

- provide a flexible approach to the use of existing technologies for various types of logistics systems;
- combine elements of management accounting and analysis for the exchange of information between all participants in the logistics processes;
- create a system of confidential data processing of a closed nature (encryption, information protection, etc.);
- focus on the implementation and use of the Internet of things by creating a network of smart assets that are interconnected throughout the supply chain

3. METHODOLOGY

Advantages of building a system of accounting of foreign trade activities on the principles of IFRS are as follows:

- ensuring adequate reflection of the facts of international trade activity;

- visual representation of the economic essence of international trade operation;
- building a real picture of the financial results that the organization received;
- optimizing the use of resources and reducing accounting errors associated with duplication of information of different accounting systems.

The optimal system of management accounting of foreign trade activities can be represented in the form of a scheme (Fig. 1).

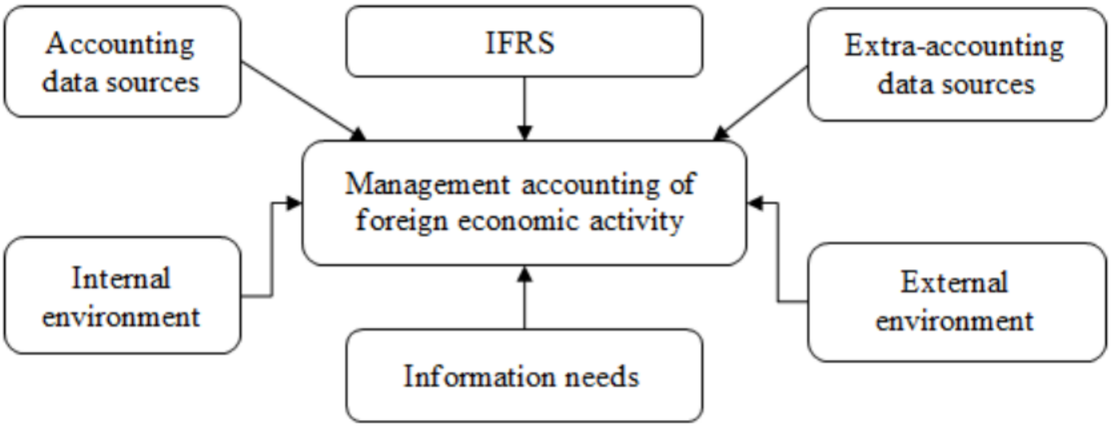

Figure 1 The system of management accounting of foreign economic activity, built on the principles of IFRS

Thus, in this context, information on foreign trade activities for management purposes comes not only from credentials and extra-accounting data but also from external and internal environments. The system of management accounting of global trade activities (including import operations) is built on the principles of IFRS and, if necessary, can be the basis for the preparation of IFRS reporting. In doing so, international standards are used as a platform, and in the event of restrictions, they can be replaced by national standards.

This approach is related to the fact that the use of a standard for management accounting of import operations is determined by the specificity of the companies and the composition of economic transactions in this area. Despite the fact that management and financial reporting by international standards solve various tasks, there are some questions regarding its application. Therefore, it is advisable to adhere to the following rule: If the principles set out in IFRSs allow for reporting that is appropriate for management purposes, they are adhered to. In other cases, it is advisable to use national standards or make necessary adjustments.

IFRS can serve as a basis for building management accounting. However, for this system to work and perform all the necessary functions, an effective analysis system is required.

As noted in the theoretical part: the modelling of the management accounting system for import operations should be carried out systematically, better divided into stages. For the enterprise, we propose an algorithm for the formation of a method of management accounting of import operations, which consists of five steps (Fig. 2.).

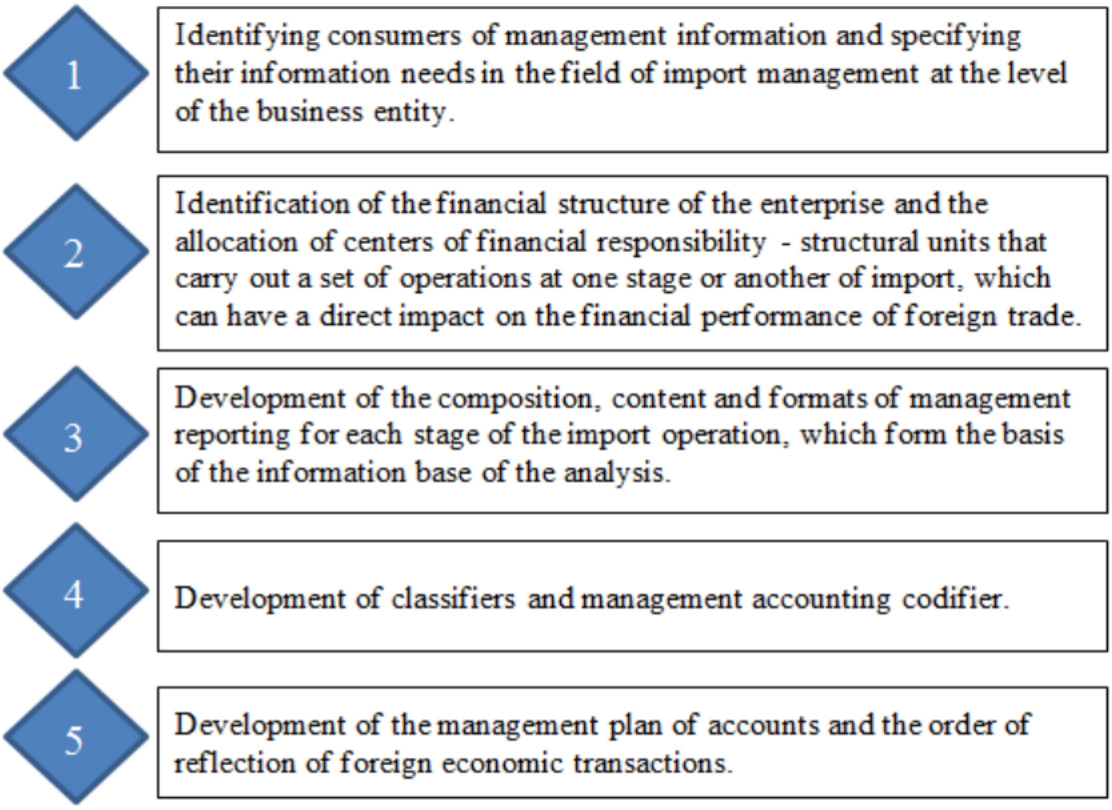

Figure 2 The algorithm of formation of the system of management accounting of import operations

Let's consider the steps in more detail:

The first stage is the identification of consumers of management information and the specification of their information needs in the field of import management at the level of the economic entity. The primary information needs for import deliveries include a set of indicators that characterize the impact of these activities on the financial position and financial performance of the organization, especially if in the business entity import operations are significant.

Additional information needs of internal users may be related to the need to assess the level and quality of performance of import contracts by the enterprise; assessing the rational use of funds raised to fulfil contractual obligations; assessing the effectiveness of foreign trade by counterparties, destinations, product groups and overall imports.

The second stage is to determine the financial structure of the enterprise and the allocation of centres of fiscal responsibility - structural units that carry out a set of operations at one or another stage of import, which can have a direct impact on the financial indicators of foreign trade.

Business entities actively engaged in foreign trade activity, as a rule, have in the organizational structure functionally specialized units in the field of foreign exchange and customs control, supply and marketing (marketing) related to the international market, however, the analytical data necessary for management decisions, preferably by accounting or financial services. Such a structure does not fully reflect the hierarchy of responsibility for achieving the fiscal targets, but only defines the authority of subordination.

At this stage, it is advisable to determine the business process of foreign trade operations, as management accounting, not based on the physical business process of foreign trade activities of the enterprise, will function incorrectly and can not serve as a basis for analysis and management decisions.

The scientific area of the process approach to business management is being formed in close connection with the development of information technologies. Workflow and Enterprise Resource Planning (ERP) information technologies are a tool for implementing a process management system and, therefore, determine its form; information flows, report structure, management analysis features and decision support.

Following the principle of decomposition, the business process of foreign trade activity can be considered as an independent object of management with its inherent properties (inputs, outputs, necessary resources, execution time) or a set of subordinate interacting subsystems. Using this principle will allow to ensure the unambiguous perception of the object at different levels of management and to shape the structure of the system of indicators of economic efficiency of foreign trade activities.

The formal definition of process and process approach is defined in the standards ISO 9000 and ISO 9001. ISO 9000: 2008 Standard "Quality Management Systems. Basics and Vocabulary "describe the key provisions and determines the quality management terminology and the ISO 9001: 2008 standard. "Quality management systems. Requirements" contains a set of requirements for quality management systems.

The standards state that the desired result is achieved more efficiently when activities and related resources are managed as a process. At the same time, consideration of the scheme of operations allows determining how the financial result of foreign trade activity is formed and what are the main directions of investments for its development. On this basis, it is possible to create the essential elements of the financial structure of the business line under consideration.

Import operations as an integral part of foreign trade and as a business line can be represented by several options, consisting of the following fundamental operating processes:

a) supply, both domestically and internationally [import → production (may be absent in trading companies) → promotion to foreign market → export → support (if necessary)];

b) supply, both domestically and internationally [import → production (may be absent in trading companies) → domestic market → sales → support (if required)];

c) external market supply [import → production (may not be available in trading companies) → local market → sales → support (if necessary)];

d) external market supply [import → production (may be absent from trading companies) → global market promotion → export → support (if required)].

At the same time, the first and second variants of operating processes are the most characteristic for business entities, and the key difference between business processes in import operations is the presence of currency, customs, tax and legal components at the stage of delivery.

Thus, the centres of financial responsibility in modelling the management accounting system for import transactions may be structural units of the economic entity that perform a certain set of functions related to the implementation of the import operation:

- conclusion of foreign trade contracts, the fulfilment of requirements of currency, customs, tax legislation, rules of international law, applied business customs;
- the ability to directly influence the financial performance of these activities.

For this reason, the output of each operating business process in the context of foreign trade activities must be evaluated by the relevant economic indicator, and the centres are responsible for the level of data under control (targets).

Depending on the nature of the activities of the units involved in the import process, there are two types of responsibility. The first is responsible for expenses. Cost centres are subdivisions or separate operating business processes (import operations at the stage of delivery), for which costs can be specified for control and management. The peculiarities of foreign trade activity and business activity of the enterprise in providing the process of supply with import deliveries make it necessary to use two types of cost centres: regulatory and non-normative. This separation is related to a fundamental difference in the centres of such business processes, which requires the use of financial indicators of different types to control their activities. Business processes managed by regulatory cost centres are characterized by a pronounced relationship between the number of resources consumed and output.

The unit, which conducts constant purchases on the foreign market, does not manage income and profit, even the required volume of output and standards of resource consumption per unit are determined from the outside. The main criteria for the effectiveness of such units are to fulfil the planned procurement task and to meet the requirements for the quality of supplies or works. The critical point is that the quality of inventories or works is usually directly linked to compliance with resource consumption.

Cost standards, in this case, are the limits to which import purchases must be made. Thus, the organization of centres of standardized costs in the financial structure of an enterprise engaged in foreign trade activities is only appropriate if imports in the operating business process are of a constant (systemic) nature (Table 1).

Table 1 The proposed centers of financial responsibility in the implementation of import operations

Type of Financial Responsibility Center (FRC)	Activity Goal	Direction of assessment	Entry into the following types of FRC	Budget Management Tool
Center for regulatory costs	The share of imports in the cost per unit of production, works, services	Execute the planned procurement task and requirements for the quality of inventories or works	Profit Center	Budget for import purchases, cost estimate
Center for non-standardized expenses	Costs FRC	Price of consumption of imported goods, works, services	Profit Center, Regulatory Cost Center	
Profit Center	Profit from foreign trade	Total economic effect of export-import activity	Investment Center	Budget for foreign trade income and expenses

Unbundled Cost Centers manage business processes that do not have a direct link between the number of inputs consumed by the business process and the output at the output. The blurred relationship between costs and the useful result of the activity is characteristic of a single (non-systematic) import of artificial stocks, equipment or a complex set of works (services). In this case, resources should be planned not according to standards, but based on how exactly it is planned to achieve the goals set before the unit. The second is responsible for profit. Profit Center is a structural unit (or group of units) that carries out a particular set of essential activities and is able to influence the income and expenses of foreign trade directly.

The profit centre can be any, in a sense independent, division within the enterprise engaged in international trade activity and supports practically the whole cycle from the purchase of raw materials or goods to the sale of products for export. Income centres and cost centres can be part of the profit centre. The effectiveness of foreign trade activity of the enterprise by the centres of financial responsibility is determined by the following areas:

- goals (goals for each FRC must be clearly stated for which it works);
- rights and obligations (sets out the framework of responsibility and opportunities for FRCS);
- resources (what FRC can use to achieve its goals).

The third stage is the development of the composition, content and formats of management reporting for each step of the import operation, which form the basis of the information base of the analysis. For each responsibility centre, it is necessary to develop a set of indicators characterizing the effectiveness of its activity, as well as regulations for collecting, processing and storing the information received. This process should be implemented when creating forms of management reporting of foreign trade activities. In this case, the composition, content and forms of management reporting for each stage of the import operation must be developed taking into account the principles of relevance, promptness, targeting and personality, sufficiency, analyticity, understandability, reliability, comparability and complexity. In addition to the policies, there are three main points that should be taken into account when building a management accounting reporting system in the part of import operations (Table 2):

1. Features of accounting of foreign trade activities (based on national standards or IFRS).
2. The financial structure of the enterprise.
3. Management requirements for the data structure for management decision making in foreign trade.

Table 2 Additional requirements for the construction of foreign trade reporting data by management accounting

Busines s process	Key performance indicator	Accounting area	Analytical directory
Supply (import)	Economic effect of imports for domestic consumption	Formation of costs for the purchase (manufacture) and use of products similar to imported ones	Types of tangible goods (product groups)
		Consumer price formation of imported goods	Contracts
	Economic effect of imports to sell imported goods in the domestic market	Formation of the actual cost of imported goods	Types of operating costs
		Domestic price of sales of imported goods (sales revenue)	Foreign exchange rates established by the Central Bank of Ukraine. Types of performance of contractual obligations
	The level of customs duties and non-refundable taxes in the value of imports	The amount of customs payments and non-refundable charges is factual and estimated	Types of Customs Payments and Non-refundable Taxes Foreign Exchange Rates

			established by the Central Bank of Ukraine
		Formation of the actual and estimated cost of imported goods	Foreign exchange rates established by the Central Bank of Ukraine. Types of tangible assets (product groups). Contracts.
Foreign trade activitie s	Duration of operational and financial cycle of foreign trade activity	Duration of inventory turnover	Contracts
		Duration of the operational and financial cycle of global trade activity	Counter agents
		Duration of funds turnover in accounts payable on foreign trade activity	Types of products

Management reporting is mainly the result of the collection and systematization of financial and non-financial information (including natural indicators, the timing of payments, etc.), based on which the management makes decisions to achieve its goals. If we take this understanding as a basis, it becomes clear: what are the purpose and central areas of responsibility, so should the data system with which the manager works.

Thus, all management reporting related to the implementation of the business process of the import operation and is the information base of the analysis can be divided into three blocks:

- management reporting on the financial results of operations and changes in the financial position of the enterprise as a result of import operations. The chief users of such reporting are the FRC and the supply director;
- management reporting on critical indicators of foreign trade activity. Primary users - heads of cost centres (supply director, production director);
- management reporting on budget execution. The chief user of this information is the FRC.

The fourth stage is the development of classifiers and the management accounting codifier. Management accounting classifiers are needed to identify and describe different accounting objects for their unambiguous interpretation by all participants in the business process of foreign trade activity at the enterprise. As in the case of management reporting, each enterprise should determine the number and types of qualifiers used based on the volume, composition and directions of foreign trade activity. Given the needs of users in the content of information and the level of detail, the following management accounting classifiers can be distinguished when performing an import operation: types of products produced, works and services provided; types of harvested materials consumed jobs and services; types of costs; contracts; counterparties; centres of financial responsibility; types (economic elements) of costs; articles of calculation; types of contractual obligations; types of currencies; business processes; places of storage of stocks; the direction of cash flows.

Each classifier must be entered through numbering. If you need to detail accounting objects, you can use a multi-level code structure. Classifiers and codifiers also play an essential role in the automation of management accounting.

The fifth stage is the development of an account management plan and a procedure for displaying foreign trade operations. In the working management plan of accounts, it is necessary to combine several classifiers and the code of management accounting developed at the enterprise carrying out foreign trade activity, as on the basis of this plan all import operations made by the enterprise will be registered. Grouping of accounts and development of analytical data on accounts should be carried out depending on the objects of accounting and formats of management reporting. The coding of reports according to national accounting standards, may be taken as the basis of account numbering. Thus, developing a working account management plan is to identify subaccounts and analytical directories for each accounting account.

Thus, since management accounting methods and rules are not regulated by generally accepted standards and legislation, they are established by the enterprise itself. Therefore, it is necessary to draw up the following basic internal provisions and instructions that will determine the rules and rules for managing the accounting of import operations: regulations on the financial structure of the enterprise; accounting policies; unified classifiers and codifiers of management accounting and instructions for their application; management plan of accounts; forms of primary and accounting documents of management accounting; regulations of business processes that reflect the timing, procedure and responsibility of specific employees for the formation of management accounting registers and reporting forms.

Also, the process of forming an information base for analyzing the effectiveness of import transactions in the enterprise accounting system should be divided into two levels. The first is at the level of methodology and technique of accounting; the second is at the level of automation, which is currently solved by many software products, the proposals for which will be discussed in the next paragraph.

4. ANALYSIS OF RESULTS

Consider an example: Under the terms of the FEA, the company imports $ 5000 worth of goods. According to the agreement of the parties, the import operations were carried out in the following sequence:

09/16/2019 - transferred to a non-resident prepayment for products for $ 2500 (NBU rate - 25,14 UAH/$);

09/22/2019 - the whole consignment of goods was imported and posted (NBU rate - 25,17 UAH/$);

10/07/2019 - transferred to the non-resident part of the value of the remaining products for $ 2500 (NBU rate - 25.15 UAH/$).

NBU exchange rate as of September 30, 2019 - 25,21 UAH/$.

The duty paid on importation of goods is 10% (conditional).

The cost of customs broker services is 1800 UAH (including VAT - 300 UAH).

In the accounting of the enterprise, these operations are as follows (Table 3):

Table 3 Accounting for imports of partial prepaid goods

No	Contents of the business operation	Account correspondence		Amount, $/UAH.
		Dt	Ct	
Transfer of 50% advance for non-resident goods (NBU exchange rate as of September 16, 2019 - 25.14 UAH/$)				
1	Listed partial prepayment for non-resident goods ($ 2500 x 25.14 UAH/$)	3712	312	$ 2500 62850,00

Import and import of imported goods (NBU exchange rate on September 23, 2019 - UAH 25.17/$)				
2	The amount of import duty ($ 5000 * 25.17 UAH/$ x 10%: 100%) is listed	377	311	12585,00
** According to the example of the contract value corresponds to the customs value of the goods.*				
3	The amount of "imported" VAT (($ 5000 x 25.17 UAH/$ + 12585.00 UAH) x 20%: 100%)	377	311	27687,00
4	Customs brokerage services paid	3711	311	1800,00
5	Reflects the amount of VAT tax credit (if a tax invoice is registered with the ERPN)	641/ VAT	644	300,00
6	Non-resident Goods Received ($ 2500 x 25.14 UAH/$ + $ 2500 x 25.17 UAH/$)	281	632	$ 5000 125775,00
** The portion of imported goods for which a prepayment has been converted is credited to the balance sheet at the NBU rate at the time of such prepayment.*				
7	Included in the original cost of goods is the amount of import duty	281	377	12585,00
8	Included in the original price of goods is the cost of customs broker services	281	685	1500,00
9	The amount of the previously presented VAT tax credit has been written off	644	685	300,00
10	Reflects the amount of VAT tax credit based on the customs declaration	641/ VAT	377	27687,00
11	Debt offset is displayed (for the amount of the advance paid in advance)	632	3712	$ 2500 62850,00
12	The credit of debts with the customs broker is displayed	685	3711	1800,00
Reflection of exchange rate differences at the balance sheet date (NBU rate as of 30.09.2019 - 25.21 UAH/$)				
13	The exchange rate difference on the remaining monetary (monetary) debt to the non-resident at the balance sheet date is shown ($ 2500 x (25.21 UAH/$ – 25.17 UAH/$))	945	632	100.00
14	The exchange rate difference on the financial result is written off	791	945	100.00
Transfer of payment (the remaining 50% of the value of the goods) to a non-resident (NBU exchange rate as of October 7, 2019 - 25.15 UAH/$)				
15	Part of the outstanding debt on the remaining goods has been repaid ($ 2500 x 25.15 UAH/$)	632	312	$ 2500 62875,00
16	The exchange rate difference arising from debt repayment is reflected ($ 2500 x (25.15 UAH/$ – 25.21 UAH/$))	632	714	150,00
17	The exchange rate difference on the financial result is written off	714	791	150,00

The following conclusions can be drawn from the study:

- the amounts paid to the supplier (seller) include in the original cost of the goods less indirect taxes (except where such charges are not reimbursed to the enterprise).
- account 28 is assigned to account for the availability and movement of goods. is assigned to account for the availability and change of products.
- the value of imported products purchased on a subsequent payment basis is determined at the NBU rate at the date of their publication.
- in the case of prepayment, the initial value of the imported goods is formed upon receipt, based on the NBU rate established at the date of an advance payment.
- in the general case, when importing goods, the buyer must calculate and pay the VAT tax.

6. CONCLUSION

As part of the convergence of commercial and departmental logistics, we must not forget that this process has some features, primarily they will be associated with the need for significant investments in the development of logistics systems, finding common properties and verifying the principles of collaboration. The second feature is the need to preserve and protect information on the real volumes of material resources produced and supplied in the interests of the military organization of the state and to prevent the collection, analysis and use of the relevant information in the importance of the intelligence services of foreign countries.

The proposed proposals of organizational and methodological support of logistical convergence as a mechanism of modification of the automated system of management accounting of import operations at the enterprises will allow to increase the efficiency of the enterprise activity significantly by constructing a real picture of the financial results of the enterprise and obtaining relevant information by avoiding the human factor, which is the key to the decision making.

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