

Шайнюк Ірина Володимирівна

Київський національний університет технологій та дизайну

(м.Київ)

Науковий керівник – Звонок О. А.

DOCUMENTATION OF THE LACK OF PRODUCTION

In the case of manufactured cases, manufactured products that are spoiled or do not meet certain requirements and standards. Such products are called defective and lead to unnecessary expenses, reduction of commodity products and increase of its cost price.

The defect in the production is considered to be semi-finished products, parts, units and works that are not in conformity with their quality with the established standards or specifications and can not be used for their direct purpose or can be used only after additional costs for the correction.

The issue of accounting of marriage and the problems of its documentation are devoted to the projects of such scholars as SD Ilyenkov, I. R. Polischuk, F. F. Butynets, G. G. Kiiretsev, Y. Grakovsky and others.

The provision approved by the Order of the Ministry of Finance of May 24, 1995 No. 88 "On Documentary Provision of Records in Accounting" says that primary documents are drawn up on forms of standard forms approved by the Ministry of Statistics of Ukraine. And also on the forms of specialized forms, approved by the ministries and departments of Ukraine. Documentation of economic operations can be carried out using self-produced forms, which must contain the details of the standard or specialized forms.

However, standard forms of documents are not officially approved. That is why each accountant displays information about the lack in any form, according to the reporting.

So, in case of detecting a shortage in production, an act (a note on the lack), which is intended to account for losses, is drawn up. Which, as a rule,

contains the following requisites: the date and time of detection of a marriage; the quantity of defective products; an employee from whom the marriage occurred; what is the lack of; conditions for the detection of a marriage; the signature of the worker who handed the defective product and the worker who accepted it.

In the future, the documentary evidence of the lack of accounting depends on the reasons that caused its occurrence. So, if the mistake is committed by the employee, then you need to get an explanatory note on the reasons for the marriage.

And if the deficiency is corrected by an employee who is not his culprit, an outfit with the indication "Correction of the marriage" is issued.

At the end of the month, a statement of the cost of the shortage is drawn up, indicating the number of rejected products, the amount of losses and the perpetrators of the marriage. Also, reports are drawn up for shorter periods (weeks, crescents), where the amount of damage is noted.

On the basis of these documents an order is issued, where the amount of the reduction of salary to the employee is indicated, if it is proved guilty. This employee may voluntarily cover the damage with equivalent property or fix the damage.

But one should not forget that under art. 130 of the Labor Code of Ukraine, the employee is not liable for the damage that is classified as a normal industrial-economic risk.

Samples of documents are drawn up so that they contain all the data, starting with the time and the name of the product product, the surname of the employee and ending with the essence, type and reason of the marriage.

The features of documenting the lack of products are defined in the departmental instructions.