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«CURRENT PROBLEMS AND TRENDS IN THE DEVELOPMENT  
OF ACCOUNTING AND AUDIT»

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do not innovate, but only repeat the technologies invented by others. This type of entrepreneurs is typical of countries with underdeveloped economies

3. Fabian - entrepreneurs - are entrepreneurs who are careful to make any changes in their activities and do not want to introduce new production methods. Such entrepreneurs follow the borrowed experience only when they are convinced that without changes it is impossible to further develop, which in the future will lead to the loss of business.

4. Drone entrepreneurs. Such entrepreneurs refuse to make any changes in their business activities, even if such activities are harmful. That is, such entrepreneurs are willing to incur losses, but are not ready to implement changes in existing production methods. In addition, this type of entrepreneurs is important to follow the traditions [2].

Of course, if we consider opportunities for entrepreneurs, then due to the lack of skilled labor, proper infrastructure in underdeveloped countries are less conducive to the emergence of innovative entrepreneurs. In countries with developing or underdeveloped economies, there are such types of entrepreneurs as followers, fabian and drone entrepreneurs.

Ukrainian scholars see and consider entrepreneurship as a major factor in accelerating the process of industrialization. In Ukraine, entrepreneurs are not necessarily innovators (because sometimes a new product lacks financial resources), but they become imitators that copy the organizational type, technology and innovation in developed countries. There are many economic, social and conflict issues in Ukraine, and the Ukrainian government sees entrepreneurship as a basis for addressing these issues. Entrepreneurship not only contributes to economic development, but also solves the problems of unemployment that are present in our country.

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## **CONTROL AS THE MOST IMPORTANT FUNCTION IN MANAGEMENT SYSTEM OF OPERATING EXPENSE**

It is important for any business to improve cost management. After all, the efficiency of the enterprise as a whole depends on them. The most important function in the

management system of operating expense is control.

Cost control is a check of actual indicators of consumption of resources and the incurred expenses in the course of activity of the enterprise to its planned value.

Control plays a dual role in the operating cost management system. On the one hand, it performs the function of management, and on the other hand – of information support, by which management decisions are made. The basis of the information support system is management accounting, which allows enterprises to control over its operating costs [1]. The main object of management accounting is the operating costs of the enterprise, which are investigated on various grounds.

The main principles of control of operating costs include:

- 1) the principle of efficiency;
- 2) the principle of objectivity.

The most important type of control of operating costs is internal control. The main purpose of such control is to increase the profitability of the enterprise by reducing costs.

The objects of internal control of operating costs are the feasibility of their implementation, documentation and accounting of the costs themselves.

The subjects of internal control of operating expenses are management personnel (director, chief accountant, analyst, financier, etc.) or persons entrusted with the control on behalf of management personnel [2]. A large number of companies entrust the functions of control to accounting services. Cost control is no exception, so it is advisable that the subjects of internal control over such transactions are manager, chief accountant, audit committee, inventory committee, etc.

Considering the functions of internal control of operating costs in the relationship, the management process can be represented as a series of interdependent actions of analysis, planning, organizing, motivating, accounting and controlling the relevant factors of the management system of operating cost.

Internal cost control functions can be viewed in the following areas:

- 1) providing the management personnel of the enterprise with information and meeting the needs and interests of the owners;
- 2) formatting of the unified system of control of operating costs of the enterprise.

The main tasks of internal control of operating costs:

- 1) systematic monitoring of the behavior of costs, as well as the factors that led to changes in their level;
- 2) detection of deviations of actual results from planned cost indicators;
- 3) forecasting the results of the enterprise taking into account changes in the level of costs;
- 4) justification of the need for corrective actions on costs and selection of method of such effect;
- 5) determining the validity of the formation of costs by individual elements;
- 6) studying of the status of analytical and synthetic cost accounting;
- 7) justification of the correct distribution of costs;
- 8) identification of internal reserves to reduce costs.

One of the main problems of ensuring internal control of operating costs is that some companies do not have a clear understanding of how to organize control.

The main reasons of this problem:

- 1) lack of employees with appropriate qualifications;

- 2) lack of certain methods;
- 3) lack of a system of evaluation indicators.

Organizing the control process of operating costs and its implementation in practice requires compliance with a number of requirements:

- 1) creating of a system of planned indicators and a system of standards by areas of activity;
- 2) specifying the stages of the control process of each individual object of operational cost management;
- 3) preliminary establishment of the scale of permissible deviations for all objects of control.

In addition, it is rational to introduce the position of internal auditor in enterprises, which would perform enhanced control functions over costs, including operating costs.

Therefore, the creating of an effective management system of operating expense, in particular the provision of control functions, is one of the key ways to ensure the stability and development of any business entity. Thus, to implementing an effective system of internal control of operating costs, economic entities must first develop internal control standards, automate it and improve the legal framework for internal control of operating costs.

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## **ECONOMIC CONTENT OF THE PROCESS OF MARKETING OF FINISHED MEAT PRODUCTS AS AN OBJECT OF ACCOUNTING AND ANALYSIS**

In a developed market, all companies are trying to carry out and expand their activities. Meat processing companies are no exception, which, along with other businesses, try to earn high incomes by manufacturing and selling competitive products. One of the important factors in increasing the competitive position of the company is the accounting and analytical system of production and sale of finished meat products.

The process of sales (sales) of products refers to the final stages of the overall operating cycle of enterprises that produce meat products. Therefore, the task of accounting and analysis is to provide the management of such an enterprise the necessary information base to effectively regulate the process of selling products created by the

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