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FORMATION OF INVENTORIES AT THE ENTERPRISE

The article considers the main purpose of inventories of the enterprise, which provides a stable supply of goods, taking into account consumer demand, the need for the formation of inventories, and different approaches to their formation. The main purpose of inventory management is defined, which is to form and maintain their value at a level that allows for uninterrupted trade in each product at minimal cost.

Key words: *inventories, management, formation of inventories.*

Statement of the problem .. In modern conditions for the implementation of a continuous process of trade in any commercial enterprise requires certain stocks of goods. Inventories can be considered as the material basis of retail trade, as they are the mass of goods received by the company from various sources, which is intended for resale to the final consumer for personal or collective use.

In the absence of a scientifically sound approach to the calculation of inventory at enterprises and the presence of not fully acceptable for market conditions methods of inventory management, there is a tendency to economically unreasonable growth of inventories in trade enterprises. This leads to an unjustified increase in the cost of maintaining (storing) stocks, diverting free money from the real sector of the economy, reducing the profitability of trade and, consequently, reducing income.

One of the conditions for achieving high end results from the trading activities of the enterprise and increase its efficiency is the constant thoughtful formation of inventories and skillful management. Decision-making in the management of inventories has an impact on all aspects of economic activity of the enterprise: changes in turnover, income, handling costs, profits and profitability. Therefore, for any enterprise, the analysis of efficiency and evaluation of inventory management policy is becoming an increasingly important function.

The purpose of almost any solution in the management of inventories is to increase sales and minimize the total costs associated with the formation and storage of these inventories. It is very important to be able to analyze the consequences of using suboptimal inventory management schemes. The purpose of inventory analysis is to establish their compliance with the requirements for assessing the impact on the final results of trading activities.

Analysis of recent research and publications. In economics, the formation and management of inventories is given much attention in the works of Western and domestic economists such as the question of building an effective inventory management system devoted to the works of such scientists: Bezginova LI, Bogatskaya N. M., Brovko OT, Zabolotnya KO, Kolesnikov VP, Khreshchenko OV, Mishchuk IP, Pavlova VA, Fedorenko MM However, many questions of theoretical and methodological nature of this problem require further in-depth research.

The purpose of the article is a theoretical substantiation of the inventory management system, the mechanism and problems of inventory formation in conditions of instability.

Presentation of the main material. Inventories are in constant motion and renewal. The

final stage of the movement is consumption, and in place of consumed goods, production supplies new ones. Goods for a longer and less time form a stock until they are replaced by new copies of the same kind. Only with the help of such stock formation the constancy and continuity of the treatment process is ensured .

Stocks are one of the most important factors in ensuring the consistency and continuity of reproduction. The continuity of the trading process requires that there is always a sufficient number of goods to fully meet the needs of the consumer at any time during their use. Therefore, the need for uninterrupted supply in conditions of continuity of demand and discrete supply, determines the creation of inventories at enterprises. Despite the fact that now there is a tendency to accelerate the turnover of stocks in enterprises, and, consequently, reduce the size of stocks, stocks still play a major role in providing the company with normal rhythmic working conditions [1].

The purpose of creating a stock - to ensure uninterrupted trade in the entire range of goods, which is a condition for meeting the demand of the population, improving the quality of service, the development of retail trade and, ultimately, increase the competitiveness of the enterprise.

The main purpose of inventories of the enterprise - provide a stable supply of goods, taking into account consumer demand. Moreover, the supply of goods should be expressed in the form of the formed range for this type of trade enterprise. Thus, the range of goods is the starting point, the starting point for the creation of inventories.

Ensuring the efficient smooth operation of a trading company is a very complex process that requires many factors to be considered. Especially if the company operates a wide range, cooperates with hundreds of suppliers and uses a complex scheduling algorithm. The trade market, in principle, is characterized by a high level of competition. It obliges to improve business processes, increase efficiency and take into account the individual characteristics of each client, ie - to optimize their work. For trading companies, the direction of process improvement, which gives the maximum economic return, is the optimization of procurement.

In accordance with the assortment lists should be formed and inventories identical in structure. they must be restored through the regulated import of goods.

Inventories at commercial enterprises must serve as a real supply of goods, which ensures their uninterrupted sale. During the sale of inventories are consumed and instead of those that are eliminated should be imported new, appropriate in its structure and quantity of the required range. Otherwise, the stability of the existing range is violated and unfavorable conditions are created, which will result in a shortfall in profits of the enterprise, the deterioration of customer service.

Well-thought-out formation of inventories and skillful management of them today in terms of achieving high end results from the trading activities of the enterprise and increase its efficiency. Decision-making in the management of inventories has an impact on all aspects of economic activity of the enterprise: changes in turnover, income, handling costs, profits and profitability. Therefore, for any enterprise, the more important function is to analyze the effectiveness and evaluation of inventory management policy.

In the process of inventory management, the following tasks are constantly solved: defining management objectives; analysis of inventories; operational accounting and control of inventories; implementation of economic and organizational - technical measures for the formation and regulation of inventories and maintaining them at the optimal level (in some accordance with the volume and structure of turnover).

In the formation of inventories solves the problem of meeting all sorts of needs of people by providing them with a choice of goods from a wide range. It is impossible to solve this issue without the necessary reserves.

When the volume of demand increases due to various, sometimes random factors, as well as its reduction due to various circumstances or changes in the volume of supply of goods, the correspondence of supply and demand is achieved through inventories. Accidental violations of supply and demand must be offset by changes in inventories, which in this case not only ensure uninterrupted trade, but also in times of change in demand make it possible to maintain the right

balance between supply and demand by changing their size. The presence of inventories at the enterprise is also associated with the rational organization of the movement of goods.

It should also be noted that the delivery of goods to consumers occurs at intervals. Given that the needs for goods are constant, and the supply of goods to their places of sale may be affected by random factors that can delay it, the formation of inventories is justified.

Rational formation of inventories and their regulation -the most important condition for ensuring the expanded reproduction of goods, including the uninterrupted sale of goods, more and more fully meet the demand of the population with the minimum possible costs of production and circulation.

The need for the formation of inventories is due to several reasons.

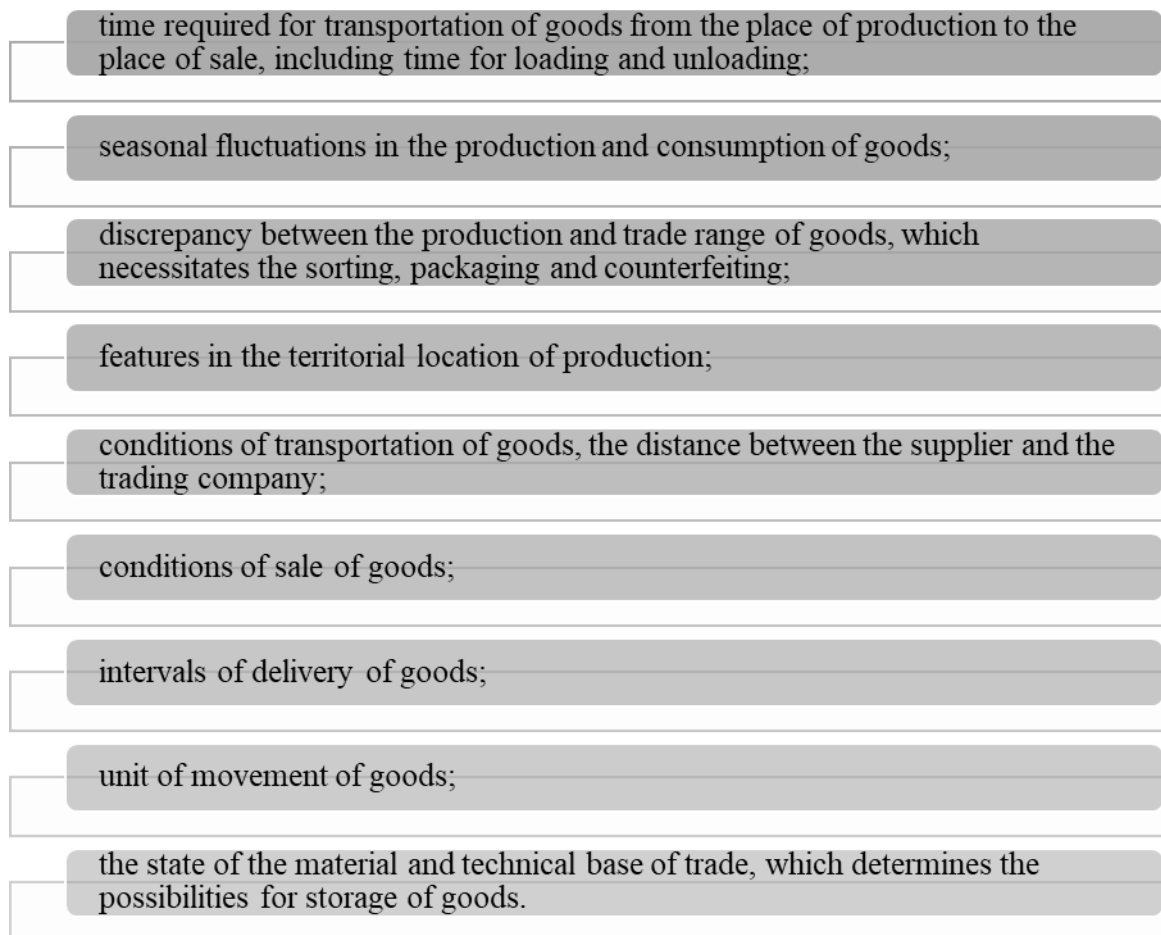


Fig. 1. Reasons for the need to formulate inventories at enterprises

In the formation of inventories of enterprises, as a rule, two approaches are used:

1. Minimization of stored goods (ie constant shortage or complete absence of stock as such).
2. Formation of "large" volumes (ie constant surplus).

Small stocks are the key to the unhappy sale of the survivors, and as the inheritance is the unhappiness of the survivors. A great supply - great vitrati for yogo utrimannya. In a large number of inventory management models, such a replacement is optimal, for which the minimum amount of extra vitrates is taken into account for the order formulation, transport and storage.

And although each approach to the formation of inventories has its own characteristics, in both cases the problem is to optimize the cost of maintaining a constant balance between the costs directly on the contents of the warehouse and the cost of purchasing and transporting goods for storage.

Businesses that rely on a minimum inventory are forced to optimize the cost of purchasing goods in small batches at higher prices, and those arising from the narrowing of the market for

violations and the absence of goods in stock at the time of demand. Those who work with large warehouses face the problem of overstating the reserve of raw materials and components. There are several reasons for this:

- incorrect calculation of required reserve stocks;
- pursuit of price / consignment;
- unskilled management work with suppliers of raw materials and components;
- inability to establish a "conveyor" supply.

As a result, there is a problem of overstocking warehouses, money is laundered, the workload of warehouse resources increases.

To avoid such problems helps, first of all, high-quality, based on objective calculations and accumulated planning statistics:

- sales volumes;
- production volumes;
- calculations based on production plans, critical norms of reserve raw materials;
- organization of uninterrupted supply of inventory from suppliers;
- formation of the optimal portfolio of goods.

The availability of optimal stocks in the enterprise, which can be provided by managing the state and level of stocks allows the company to operate smoothly with a small amount of material resources and small diverted working capital invested in these stocks. This will identify excess inventory, the implementation of which will reduce the cost of inventory maintenance and, accordingly, increase the efficiency of inventory management. Inventory management is aimed at increasing the profitability and speed of return on investment

The formation of inventories is influenced by the following external and internal factors, the reduction of which can be reduced by optimizing inventory management:

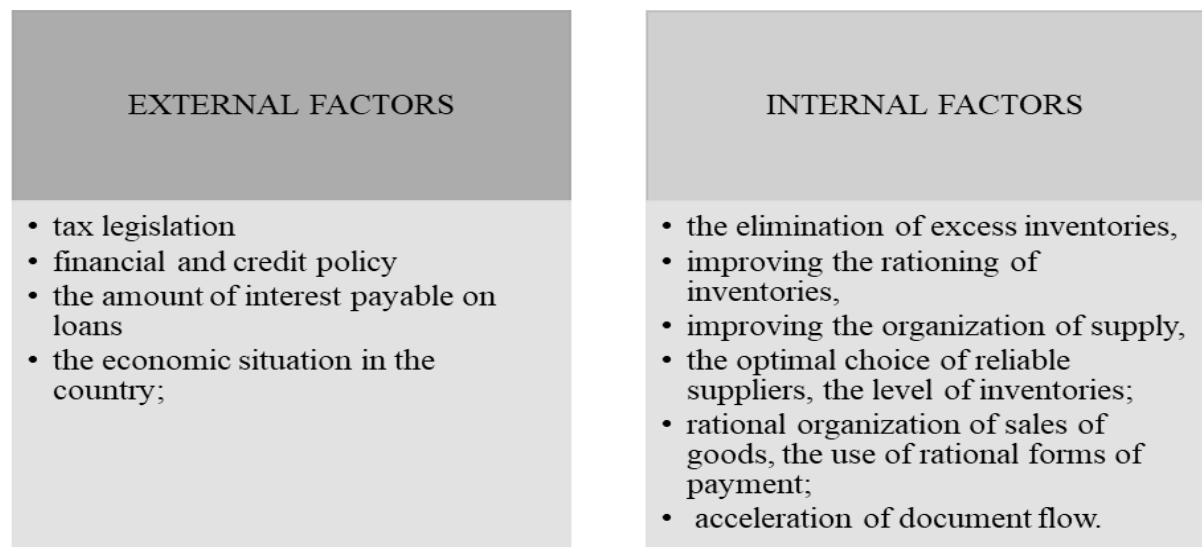


Fig. 2. Factor in stock on the form

Special and main attention should be paid to the study of the state of stocks in the intra-group range. This will allow to take specific measures to account for changes in the volume and structure of demand and to have an effect on the timely restructuring of the range of goods sold, to take timely action on those types of goods that are not in demand or for which demand is declining. Always be taught public demand to normalize trade stocks.

The main purpose of inventory management is to form and maintain their value at a level that allows for uninterrupted trade in each product at minimal cost. To achieve this goal, managers or managers of the enterprise must keep track of inventories, determine how much stock should be stored, when to place orders and how many units to order at one time. From the leaders and managers of commercial enterprises need the ability to not only determine the required value of

stocks, but also develop a delivery schedule, calculate the optimal batch of new orders, sales volume to achieve alignment largest reserves, if necessary, arrange warehousing inventory, consider the requirements of logistics and marketing, constantly conduct a financial analysis of inventory needs, calculate inventory costs, and take into account pricing policies.

The inventory management system must be manageable and provide an opportunity to implement various methods of inventory planning, to ensure continuous comparison of regulatory parameters with the actual ones. Determining the appropriate volumetric, spatial and temporal parameters of stocks will allow to optimize the placement of goods in the warehouse, and, consequently, to minimize costs. And the calculation of regulatory characteristics of stocks (in kind) will allow after the budgeting (formation of procurement and storage budgets) to move to optimize the costs associated with the formation and maintenance of stocks [8].

Conclusions. Thus, inventories are formed under the influence of demand, the value of which is probabilistic. It is known that demand is a very dynamic category. This makes it difficult to assess it at all and does not allow a fairly accurate measurement of it in the planning process. This situation is explained by the lack of ability to accurately measure the impact on demand of a number of factors (fashion, socio - economic and psychological factors, etc.) and the fact that the behavior of people in demand for goods and services is subjective.

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РОМАЩЕНКО ОЛЬГА СЕРГІЇВНА, СЛИВИНСЬКА ЕВЕЛІНА ЮРІЇВНА. ФОРМУВАННЯ ТОВАРНИХ ЗАПАСІВ НА ПІДПРИЄМСТВІ. У статті розглянуто основне призначення товарних запасів підприємства, що забезпечує стійку пропозицію товарів з врахуванням купівельного попиту, необхідність формування товарних запасів, та різні підходи до їх формування. Визначена основна мета управління товарними запасами, що заключається саме в формуванні і підтримки їх величини на такому рівні, який дозволяє забезпечити безперебійну торгівлю кожним товаром при мінімальних витратах.

Ключові слова: товарні запаси, управління, формування товарних запасів.

РОМАЩЕНКО ОЛЬГА СЕРГЕЕВНА, СЛИВИНСКАЯ ЕВЕЛИНА ЮРЬЕВНА. ФОРМИРОВАНИЕ ТОВАРНЫХ ЗАПАСОВ НА ПРЕДПРИЯТИИ. В статье рассмотрено основное назначение товарных запасов предприятия, обеспечивающее устойчивое предложение товаров с учетом покупательского спроса, необходимость формирования товарных запасов и различные подходы к их формированию. Определена основная цель управления товарными запасами, заключающаяся именно в формировании и поддержании их величины на таком уровне, позволяющему обеспечить бесперебойную торговлю каждым товаром при минимальных затратах.

Ключевые слова: товарные запасы, управление, формирование товарных запасов.