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Institutional aspects of transactional spending accounting demonstration in agricultural organizations

Maryna Dubinina*

Doctor of Economics, Professor
Mykolayiv National Agrarian University
54008, 9 G. Gongadze Str., Mykolaiv, Ukraine
<https://orcid.org/0000-0002-3993-0622>

Natalia Potryvaieva

Doctor of Economics, Professor
Mykolayiv National Agrarian University
54008, 9 G. Gongadze Str., Mykolaiv, Ukraine
<https://orcid.org/0000-0002-9781-6529>

Olga Vyshnevskaya

Doctor of Economics, Professor
Mykolayiv National Agrarian University
54008, 9 G. Gongadze Str., Mykolaiv, Ukraine
<https://orcid.org/0000-0003-1996-4590>

Olena Usykova

Doctor of Economics, Associate Professor
Mykolayiv National Agrarian University
54008, 9 G. Gongadze Str., Mykolaiv, Ukraine
<https://orcid.org/0000-0001-6734-5757>

Vitalii Kuzoma

Candidate of Economic Sciences, Associate Professor
Mykolayiv National Agrarian University
54008, 9 G. Gongadze Str., Mykolaiv, Ukraine
<https://orcid.org/0000-0002-6763-2120>

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Abstract. Agricultural organisations in Ukrainian market play an important role. In 2022, during the worsening economic crisis and war on the territory of the entire country, the stable functioning of an agricultural sphere is a topical issue. The demonstration of "transactional spending" is somewhat unclear at the current stage. Thus, the purpose of the study is to investigate the field and generalisation of institutional aspects of the demonstration of transactional spending in agricultural organisations. With the employment of analysis and scientific research systematisation methods, it was noted that transactional spending of an agricultural organisation includes spending on information regarding the market functioning gathering, legal expenses, quality control, and property security. During the research, a demonstration of transactional spending of agricultural organisation subaccounts is unclear and requires the development of a unified approach



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*Corresponding author

to the spending regulation. The main ways of transactional spending accounting of agricultural organisations were determined. Practical aspects of transactional spending accounting in agricultural organisations of Ukraine were also denoted. A model of transactional spending accounting was developed, which is based on a creation of a new account 99 "Transactional spendings". A new transactional spending accounting system was developed, which sorts transactional spending according to the classification in the new account subaccounts. These changes in accounting may be used to create new financial statement systems for agricultural organisations. The proposed transactional spending accounting system includes every possible risk of payment duplication or payment not being included in the statement. It may be employed not only by agricultural organisations but also used for the standards of bookkeeping practice

Keywords: analytical accounting; synthetic accounting; specification spendings; business spendings; legal spendings; monitoring spendings; value for money

INTRODUCTION

With the development of agricultural organisations, the competitiveness of these companies is determined by the success of bookkeeping practice. A demonstration of transactional spending in accounting is currently an unresolved question. Due to the substantial meaning of transactional spending in the agricultural sphere, their proper demonstration is key to the effectiveness of the agricultural functionality. The notion of "transactional spending" is a scientific neo-institutional postulate, which has fully studied the matter. However, the results of these spending accounting research have shown no distinctive and clear notions determined. Many opinions regarding transactional spending exist, which complicates the research and information collection by the agricultural organisation of respective level, amount, and spending size.

Researcher D.O. Lyudovenko (2020) has proposed to implement a whole new class of transactional spending in the Account Bookkeeping Plan (2022). The author also recommended renaming the 8th account class. I. Prykhodko *et al.* (2014) suggest the creation of a new synthetic account in 9 classes of accounts with place for respective subaccounts for agricultural accounting bookkeeping. Suggested Account 99 "Transactional spendings" (n.d.) is deemed active. V.S. Lytvynenko and V.V. Tolstonoh (2015) denote "transactional spendings" with overhead expenses with an explanation, that these spendings ensure the interaction of an organisation with an outside world with intention of transacting and include the information gathering expenses, negotiation expenses, contract compilation, and performance. Therefore, the researchers recommend dedicating a whole chapter to transactional spending in bookkeeping while focusing on the spending classification approach variety. A.Yu. Zelinsky (2015) and Struk & Shevchuk (2018) in the study on transactional spending, has also focused on the lack of dedicated transactional spending creation in financial accounting and management. Therefore, the researcher has suggested a quantitative analysis of transactional spending on basis of their average percentage. H.V. Holovchak and O.B. Yurchenko (2018), in their research, suggested

accounting transactional spending on subaccount 978 under the types of transactional spending, which are to be determined by the Accounting Policy of the Enterprise (2021). Researchers also stated that transactional spending is to be noted in line 2180 "Other Operational Spendings" (2021) of the Overall Income Statement.

It is possible to conclude after the review of scientists' opinions, that the unified approach to the problem was not defined. It is important to properly classify and sort the transactional spending accounting to prevent duplicating of expenses. Incorrect distribution of transactional spending may result in inefficient spending overall and in the deformation of the structure, which will lead to incorrect management decision-making. Duplication of expenses in transactional spending during bookkeeping is a common problem, which leads to a lowered level of agricultural organisation profitability. Incorrect financial statement of the company is not only an outer risk (having to pay fines during examinations) but also an inner risk (false directors' and employers' depiction of business profitability and spending structure). This is why it was necessary to create a classification of transactional spending of agricultural organisations and, on its basis, to develop aspects of its accounting, which should calculate the main notions of book keeping standards.

The purpose of the study is to explore the field and summarise the institutional aspects of the demonstration of transaction costs for agricultural organisations.

MATERIALS AND METHODS

The theory and methods of the research are based on the main regulations of bookkeeping standards. The following methods were used in the research. The systemic approach was utilised to define the "transactional spending" category of the agricultural organisation, to instate a notion of agricultural organisation spendings bookkeeping, to determine the specific features of demonstration of business keeping spending, legal spending, monitoring spending, registration and licensing spending, partner search spendings, potential client information gathering spendings, quality assurance

spendings, property security spendings, transaction negotiation spendings. The analysis method was employed to analyse the agricultural organisation transactional spending bookkeeping, to analyse recent studies on the agricultural organisation transactional spending accounting, and to classify the specific features of agricultural organisation transactional spending. Specific features of legal spending accounting, monitoring spending, partner search spending, potential client information gathering spending, quality assurance spending, property security spending, transaction negotiation spending, and business keeping spending were analysed.

The subjective and objective approach was also used to determine the issues of agricultural organisation transactional spending accounting. This method was used to determine an agricultural organisation's transactional spending division according to the expenses. The subjective and objective approach determined the specific features of reflecting transaction costs on sub-accounts of agricultural organisations. A conceptual approach was also used to indicate areas of agricultural organisation transactional spending accounting improvement. To analyse the transactional spending accounting features, a bookkeeping and economical diagnostic method was employed. The formalisation method was used to simulate transactional spending accounting systems, while the program-target method and integrative approach were used to develop a new transactional spending accounting system. The informational basis of the study is the International Financial Reporting Standards (2011), International Accounting Standards (2017), the law and legislative acts of transactional spending of Ukraine, and publications in periodic journals about transactional spending in agricultural organisations.

The basis of the agricultural organisation transactional spending accounting research was a series of financial reports of "Agroprodservice" (2021) private agro-industrial enterprise (PAE), where transactional

spending was concentrated on selling and other operational expenses. Moreover, during the study, the financial statements of one of the leading agricultural companies of the limited liability company (LLC) "KERNEL-TRADE" (2021) were considered, where accounting policy regarding transactional spending is in their demonstration in administrative and operational expenses, while other selling expenses are still present. A study of the financial statements of the private joint-stock company (PJSC) "Agricultural Production Firm "Agroton" (2020) has shown that inter-stock expenses of the company are demonstrated in other operational expenses. Overall, the analysis of agricultural organisation financial reporting has shown that the inter-stock expenses accounting system is relatively variative and unclear.

RESULTS

Inter-stock expenses accounting is currently insufficiently analysed. During the agricultural organisation inter-stock expense accounting, it is worth denoting the term "inter-stock expense" of the organisation. The notion itself is denoted as those, related to the coordination and interaction of organisation subjects, usually expenses, which occur during the business process. Therefore, during the agricultural organisation activity, a series of required expenses occur, such as information gathering expenses, agreement compilation expenses, quality assurance expenses, and property security expenses are all integral elements of each company's functioning. After researching the term "transactional expenses" and their accounting features (Makalyuk, 2013; Ishchenko, 2020), it is apparent, that their notion and accounting on an agricultural organisation heavily depend on their classification. Transactional expenses classifications vary and, as such, their features affect the expenses accounting. Thus, study suggests using the following classification of transactional expenses in agricultural organisations (Fig. 1).

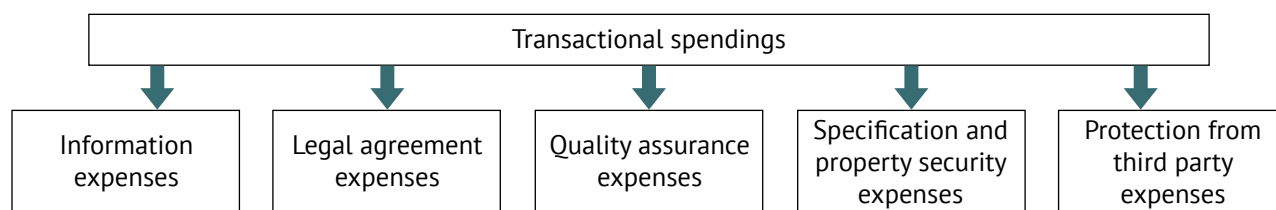


Figure 1. Classification of transactional expenses in agricultural organisation

Source: compiled by the authors based on I. Paska (2015)

Information spendings, in an aspect of transactional expenses, are followed in agricultural organisations by gathering information regarding agricultural market state, new customer or trader search, and expenses on collecting aforementioned information. Insufficient and incomplete information support cause new expenses to arise, which are followed by much more expensive goods acquisition and much less profitable goods selling.

Marketing expenses, sales team expenses, and fair participation expenses, commission trading expenses, and agricultural organisation informational database functioning expenses are all to be included in the information expenses. Legal agreement expenses are denoted as expenses for the development of the agreement and negotiation process. Legal agreement expedition, notarial attestation of the agreement, communication

expenses, and like are also to be included in this type of expense. Legal control and expedition expenses are also to be included in the category. As for the quality assurance transactional expenses aspect, the agricultural product quality assurance services are to be categorised into the category. Amongst those are quality assurance technical expenses, standardisation expenses, warranty repair and maintenance expenses, and measuring during goods transportation expenses. Specification and property security transactional expenses are the agricultural organisation patents expenses, license acquisition expenses, and court proceedings expenses.

Protection from third-party transactional expenses is the risks insurance expenses, protection from a third party, and others, who are not stated in the agreement, expenses. Thus, transactional spending of an agricultural organisation is formed based on spending on information regarding the market functioning gathering, legal expenses, quality control, and property security. During the research of transactional expenses in agricultural organisations accounting demonstration institutional aspects, it is worth investigating the specific features of transactional expenses demonstration in bookkeeping. The authors will investigate the specifics of transactional spending on information gathering (Zakharchyn, 2009). As such, marketing expenses, advertisement expenses, sales expenses, and commission trading expenses are all demonstrated in account 93 "Selling expenses". Moreover, the show and fair expenses, and information database functioning expenses of the agricultural organisation are all demonstrated in accounts 92 "Administrative expenses" (2019) and 93 "Selling expenses" (2019).

As for the legal expenses accounting, the transactional expenses on legal negotiation expenses, agreement expenses, notarial attestation expenses, representational expenses, and communication expenses are categorised, according to the rules of bookkeeping, to account 92 "Administrative expenses" (2019). Transactional quality assurance expenses are demonstrated by various accounts (Yushchak & Melnyk, 2009). As such, goods measuring during goods loading expenses and warranty maintenance and repair expenses are demonstrated by account 93 "Selling expenses" (2019). While quality assurance team expenses are demonstrated by account 91 "General production expenses". Specification and property security transactional expenses are also demonstrated by various bookkeeping accounts. Transactional expenses of patent acquisition and court proceedings expenses are demonstrated by account 92 "Administrative expenses" (2019). As for the protection from third-party expenses accounting, the responsibilities of expedition expenses are demonstrated by account 94 "Other operational activity expenses" (2019), while risks insurance is demonstrated by accounts 91, 92, and 93 (2019).

From the concluded research, it may be stated, that transactional expense accounting is done on various accounts. This accounting system is ambiguous and has certain contradictions, which may cause false demonstration of expenses. To investigate specific features of transactional spending accounting in agricultural organisations, the authors will analyse the main accounting notions on an example of several agricultural market leaders: PAE "Agroprodservice" (2021), "KERNEL-TRADE" LLC (2021), PJSC "Agricultural Production Firm "Agroton" (2020) (Table 1).

Table 1. Features of agricultural organisation transactional expenses accounting

Expenses account	Transactional spendings		
	PAE "Agroprodservice"	"KERNEL-TRADE" LLC	PJSC "Agricultural Production Firm "Agroton"
91 "General-production expenses"	-	-	-
92 "Administrative expenses"	Legal expenses, product certification expenses	Marketing team payment expenses, business trips expenses, representational expenses, professional services (notary and legal) expenses	Agreement compilation and performance expenses
93 "Selling expenses"	Marketing expenses, advertisement expenses, marketing team business trips expenses, product certification expenses, packing material expenses	Final product preparation and transportation expenses	Marketing and advertisement expenses
94 "Other operational activity expenses"	Periodic publishing expenses, exchange rate difference expenses	Exchange rate expenses, license and patents expenses, insurance expenses, agreement compilation expenses, negotiation expenses, information expenses	Final product packing and shipment expenses, trade and marketing agents expenses, insurance expenses.
95 "Financial expenses"	-	-	-
97 "Other expenses"	-	Financial investment implementation expenses	-

Source: PAE "Agroprodservice", 2021; "KERNEL-TRADE" LLC, 2021; PJSC "Agricultural Production Firm "Agroton", 2020

Table 1 shows that agricultural organisation transactional expense categorisation is ambiguous, as each company categorises the same spending on different accounts. For example, in the case of account 91 "General-production expenses" (2019), it was not used for any on the transactional expenses even though, according to the results of researchers, it could be used for quality assurance spendings. In this case, PAE "Agroprodservice" has categorised product certification services on account 92 (2019), while LLC "KERNEL-TRADE" categorises these expenses on account 94 (2019). Table 1 shows the ambiguity in the categorisation of sales team payment expenses. LLC "KERNEL-TRADE", during the transactional expenses accounting, has categorised marketing team payments expenses to account 92 "Administrative expenses" (2019), which is logical, because this category accounts for all the employee payments, according to the bookkeeping standards. PAE "Agroprodservice" has demonstrated the same expenses on account 93 "Selling expenses" (2019), as marketing team payment is closely tied to the sales of the agricultural organisation goods, which also proves the logic of the categorisation. Meanwhile, the PJSC "Agricultural Production Firm "Agrotron" categorises the sales and marketing agent payments to account 94 "Other operational activity expenses" (2019), which may be explained due to the temporary nature of these employees. During the analysis of the agricultural organisation transactional expenses bookkeeping, authors noted, that goods packing, and transportation expenses are mostly categorised to account 93 "Selling expenses" (2019), while PJSC "Agrotron" categorised those to account 94 (2019).

The same case can be seen in the legal expenses on agreement compilation. PAE "Agroprodservice", and PJSC "Agrotron" demonstrate their transactional expenses on account 92 "Administrative expenses", while LLC "KERNEL-TRADE" – on account 94 (2019).

In general, from the results of agricultural organisation transactional spending analysis, it may be concluded, that there is no valid system. This causes, several problems regarding transactional expense accounting system validity. The lack of a unified transactional spending accounting system causes expense duplication, which distorts the organisation's expense information. Incorrect division of transactional expenses to accounts may cause a false demonstration of the expense structure, which may later cause inefficient management decision-making on expense optimisation. Accordingly, in the global plane, improper categorisation of transactional spending during financial report formation will cause the efficiency of the agricultural organisation to drop as overestimated or underestimated spending in reports causes further destructive management actions. These actions bear a negative effect on the financial result and, in the future, cause more harm. With intentions of avoiding further false agricultural organisation financial reporting, it is worth using a unified system of transactional expenses accounting, which may later be used as a standard bookkeeping practice. A suggested transactional expense accounting system is mainly a creation of a new account 99 "Transactional expenses" (2019). These include marketing and advertisements, client base employment and expansion, information gathering, processing, and storage (Table 2).

Table 2. Features of agricultural organisation transactional expense accounting in the aspect of account 99 "Transactional expenses" implementation

Transactional expense subaccount	Transactional expense name	Transactional expenses, which are categorised to this account
991	Information expenses	Marketing expenses, advertisement expenses, sales team functioning expenses, fair and show participation expenses, commission trading expenses, agricultural organisation client base creation and development expenses
992.	Legal agreement expenses	Representational expenses, professional legal services to perform an agreement expense, negotiation expenses, agreement compilation expenses, agreement conditions performance and expedition expenses, communication services expenses, agreement notarial attestation expenses, responsibilities performance
993	Quality assurance expenses	Quality assurance expenses, goods measuring during loading expenses, warranty maintenance and repairs expenses
994	Specification and property security expenses	Patent acquisition expenses, license acquisition expenses, court proceeding expenses
995	Protection from third party expenses	Risk insurance expenses, agricultural information protection expenses

Source: compiled by the authors based on Recommendations of the Transfer Pricing Forum (2021), Technical Line (2022)

Transactional expenses on subaccount 991 (2019) should indicate spendings on agreement performance – agreement signing negotiations, agreement develop-

ment, and its fulfilment expenses. Quality assurance expenses are demonstrated by account 993 (2019) and are related to quality control features, goods loading,

and warranty repairs and maintenance. Subaccount 992 (2019) is to demonstrate patent, license, and certificate acquisition expenses and court proceeding expenses. The worthy benefit of transactional expenses is that they do not add up to the product manufacturing cost and to the gross profit of the organisation or even contribute to the gross earnings. The suggested bookkeeping system would allow demonstrating transactional expenses based on their classification, which would allow avoiding transactional spending duplications on accounts and will enhance the expense structure demonstration in bookkeeping. It is important to note, that account 99 (2019) should remain active. Moreover, this agricultural organisation's transactional spending accounting system will ensure its control. Bookkeeping practice requires immediate additions regarding transactional expense accounting. The suggested accounting system will allow categorising transactional expenses to respective subaccounts according to their classification, will avoid any duplication, and will ensure expense demonstration.

DISCUSSION

Several researchers have focused their attention on the problem of a unified transactional expenses system and have suggested various accounting systems. The ideas of most scientists are closely tied to the research, as they are suggesting the creation of a new account system, which would be dedicated to transactional expenses. Zh.M. Yushchak and S.I. Melnyk (2009) suggests creating an additional subaccount of class 9, related to the transactional expenses. These researchers also suggest dividing transactional spending into information search, negotiation and agreement compilation, calculations, and ownership rights defence expenses. However, those researchers do not indicate a need for quality control expenses, which is one of the key elements of agricultural organisation transactional spending. Lack of quality control transactional expenses demonstration will lead to false financial reporting. As a result, these researchers have not found a solution for transactional expense accounting. Researchers N. Lokhanova (2012) and Ye. Bozhko (2019), during the research of animal husbandry agricultural organisation transactional expenses accounting and information sphere main problematics, has described only the transactional expense demonstration in bookkeeping. The scientist only reviews the approaches of other researchers on transactional expenses accounting and agrees with an opinion, that suggests the addition of a whole new account with its subaccount to the bookkeeping practice, which will be an important notion in economic theory enhancement.

V.S. Lytvynenko (2013), V.V. Bonarev (2017) and N.O. Pacheva (2018) during their research of housing and public facilities transactional expenses accounting features, have simulated the creation of transactional

expense accounting, which consisted of 5 steps. At the initial stage, the scientists recommend developing a list of transactional expenses and to develop a concept of their accounting and reporting. At the next stage, researchers suggest the creation of an accounting policy in parts of transactional expenses accounting on subaccounts 978 per their expense types. At the third stage, researchers recommend commencing a development procedure to control transactional expenses demonstration. At the next stage, they recommend developing a registry of transactional expenses accounting and reporting. And, at the last stage, researchers recommend making changes to the National provisions (standards) of accounting 1, with intentions of transactional expenses demonstration in article 2180 "Other operational expenses" (2021) in their overall income report. These recommendations, while logical, will not allow for transactional expense bookkeeping following their content and classification. O.V. Palchuk (2012), A. Nygaard (2018), O.O. Boyko and D.O. Norets (2021) during the research of transactional expenses accounting features, have categorised the spending content according to the bookkeeping practice. At the beginning of the research, the researchers separated the transactional expenses classification, which is based on dividing transactional expense types into single, conditionally consistent, and conditionally variable. Then, the study (Horstmeyer *et al.*, 2022) recommends separating transactional expense contents following the existing articles of bookkeeping practice.

D. Lundenberg (2016), S. Shahab (2018), A. Petraki (2020), in their research, have developed an algorithm for the creation of transactional expense accounting methods. In the first stage, scientists recommended building a new conception of their accounting, then – concluding a reconstruction of the bookkeeping methodology with a transactional and institutional approach in mind. At the third stage, researchers recommend refining the organisation's transactional expense demonstration and its expense control mechanisms. Then researchers recommended developing methodical recommendations on rebuilding the expense accounting with the transactional component in mind. And, at the last stage, researchers recommended changing the methodological basis of expense information demonstration in financial reporting. While researchers investigate the bookkeeping practice changes, they do not determine the clear distinction between transactional expense subaccounts, which does not improve the transactional expense accounting system. S. Anderson and H. Dekker (2009), N. Plotnikova and N. Gorodnova (2015), Y. Chou (2022) have analysed the transactional expense forming specifics per transaction procedure stages in the organisation. The researchers have highlighted, that at the stage of organisation registration, transactional spending of specification takes place (organisation registration expenses, license acquisition

expenses, back account expenses). Then, during the potential partner information gathering, the organisation concludes the information gathering and processing expenses and suffers from losses due to its lacking. During the partner search on organisation transactions, production, goods, and service quality assurance, which are the grounds for the ownership rights transfer, is commenced. During the agreement preparations, negotiation expenses, ownership security expenses, and opportunist behaviour avoidance expenses occur. In an agreement development stage, legal expenses occur. At the last stage, during further agreement fulfilment control, agreement performance monitor expenses, and responsibility insurance expenses occur.

M. Daferner (2017), Siegert *et al.* (2019), T. Reitsam (2021), during their study of transactional expenses' influence on the effectiveness of organisation sales, have highlighted, that transactional spending should be denoted through two methods. The first method is an apparent method, which is based on transactional spending financial report data. The second method should be non-apparent, which is the losses due to changes in the market environment or lost opportunity. The authors also recommended using a new Transaction expenses registry during the systematic detection and collection of transactional expenses. The researchers recommended dividing the registry according to the classification of transactional expenses into groups of external, internal, and lost profit expenses. The authors (Bentkowska, 2019; Adryjanek, 2022) noted that in bookkeeping, transactional expenses are not separated on some accounts and their share is demonstrated on account 92 "Administrative expenses" and other parts on account 93 "Selling expenses". However, during bookkeeping practice, lost opportunity expenses are not demonstrated at all, as this variable can only be determined by calculation through expert questioning.

The suggested system of transactional spending accounting is mostly similar to those of W. Pizło (2009), M. Polasik (2015), K. Kowalska (2021), where authors also suggest implementing account 99 "Transactional spendings" (2019). However, the researchers have denoted 3 subaccounts of transactional expenses, which is abundant due to their overlapping. As such, the above-mentioned scientists have determined subaccounts 991 "Information gathering expenses" (2019), 992 "Representative expenses" (2019), 993 "Ownership rights protection and professional services expenses" (2019). As such, expenses on account 993 "Ownership rights protection and professional services expenses" (2019) may overlap with account 992 "Representative expenses" (2019) as both subaccounts cover regulation of agreement conditions. It was suggested not to determine a series of a subaccount, but to categorise, according to the classification, a subaccount 991 "Information gathering expenses" (2019), which would include all the organisation expenses, related to agreement development and fulfilment.

W. Rembisz and S. Stańko (2007), D. Puciato (2018) have noted that a variety of problems with transactional expenses are present during the organisation takeover or absorption. It is related to the unique accounting policy of each organisation, in which transactional spending is categorised differently. As such, during the takeover or absorption of companies, equal transactional expenses articles, duplication, or removal of those from accounting reports take place. Researchers suggested the development of a transactional spending accounting system through the separation of transactional spending in a new article 9 "Transactional spendings". J. Plichta (2019) has reviewed transactional expense accounting features during the evaluation of the planning policy. The researcher highlighted, that classification of transactional expenses has to be made following the expense planning sequence. Per this, he noted, that transactional spending can be divided into ex-ante, which are formed on a stage of expense planning, constant expenses, which are created during sales monitoring, and post-factum expenses, which are formed during expense plan evaluation. This provides clarification of the transactional spending classification, yet it does not fully resolve the question of transactional spending demonstration in bookkeeping. Chotkowski (2010), Przenajkowska and Polasik (2018), in their researches of the transactional expenses' notion, have noted, that the balance demonstration of transactional expenses according to the bookkeeping standards of the USA mostly corresponds with Accounting policy of the enterprise (2021), even though there are certain differences in expense accounting and demonstration on obligation commissions, which were covered by the credit lines. As such, in comparison of acquired results of results with previous postulates on transactional spending accounting, it is possible to conclude, that a developed system of accounting will enable more precise transactional spending of the agricultural organisation by its demonstration with accordance to the classification.

CONCLUSIONS

The conducted analysis of transactional spending institutional aspects has shown, that there is no unified expenses accounting system present. Transactional spending during the compilation of financial reports is demonstrated on various accounts. Those mostly are targeted for account 92 "Administrative expenses", account 93 "Selling expenses", and account 94 "Other operational activity expenses". In practice, other accounts are also used. Moreover, the lack of a unified transactional spending classification approach and the lack of account categorisation during the development of financial report compilation cause a series of problems. The main problem is the duplication of transactional expenses during their categorisation by account, which causes improper financial reports of the company and the deformation of the agricultural organisation's payment

structure. False structure data and amounts of expenses may cause non-effective management decision-making in the future, which, in turn, will cause the lowering of agricultural organisation profitability. This is why authors suggest the creation of account 99 “Transactional spendings” with the aim of enhancement of transactional spending accounting. An important aspect during the inclusion of this account is the addition of subaccounts, which would utilise the classification of transactional expenses. A classification category and a subaccount “Information expenses” will allow systemising of all transactional spending, which was aimed at information expansion, employment, and keeping. Expenses on development and fulfilment of agreements will include all the expenses on negotiations, contract compilation, and control expenses, which would allow clearly stating the expenses on the subaccount in accordance with the agreement.

Subaccount, where quality assurance expenses are demonstrated, will allow unifying the agricultural organisation’s expenses on support, control, and research of the product quality features. Subaccount for specification and property security expenses will allow

systemising the transactional spending on the license, parent and allowance acquisition, and other similar expenses. Protection from third-party expenses – is an intermediate subaccount, created during the company activity. The suggested classification of transactional expenses will allow differentiating these expenses from the specifics of their origin, which will ensure the further validity of their categorisation during the accounting. The suggested transactional expense accounting system makes any duplications or absence from reports impossible and may be used by agricultural organisations in practice. Further research in the agricultural organisation transactional expense accounting is to be based on the study of the expense division features and development of the unified transactional expense classification system, which is to be used in the future as a basis to form an expense accounting system.

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CONFLICT OF INTEREST

None.

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Інституційні аспекти демонстрації обліку трансакційних витрат в сільськогосподарських організаціях

Марина Вікторівна Дубініна

Доктор економічних наук, професор
Миколаївський національний аграрний університет
54008, вул. Г. Гонгадзе, 9, м. Миколаїв, Україна
<https://orcid.org/0000-0002-3993-0622>

Наталя Володимирівна Потриваєва

Доктор економічних наук, професор
Миколаївський національний аграрний університет
54008, вул. Г. Гонгадзе, 9, м. Миколаїв, Україна
<https://orcid.org/0000-0002-9781-6529>

Ольга Миколаївна Вишневська

Доктор економічних наук, професор
Миколаївський національний аграрний університет
54008, вул. Г. Гонгадзе, 9, м. Миколаїв, Україна
<https://orcid.org/0000-0003-1996-4590>

Олена Миколаївна Усикова

Доктор економічних наук, доцент
Миколаївський національний аграрний університет
54008, вул. Г. Гонгадзе, 9, м. Миколаїв, Україна
<https://orcid.org/0000-0001-6734-5757>

Віталій Вікторович Кузьома

Кандидат економічних наук, доцент
Миколаївський національний аграрний університет
54008, вул. Г. Гонгадзе, 9, м. Миколаїв, Україна
<https://orcid.org/0000-0002-6763-2120>

Анотація. Сільськогосподарські організації на ринку України відіграють важливу роль. У 2022 році, під час загострення економічної кризи та війни на території всієї країни, стабільне функціонування аграрної сфери є актуальним питанням. Прояв "трансакційних витрат" є дещо незрозумілим на поточному етапі. Таким чином, метою дослідження є вивчення та узагальнення інституційних аспектів прояву трансакційних витрат в сільськогосподарських організаціях. За допомогою методів аналізу та систематизації наукових досліджень було виявлено, що трансакційні витрати сільськогосподарської організації включають витрати на збір інформації щодо функціонування ринку, юридичні витрати, контроль якості та охорону власності. В ході дослідження виявлено, що відображення трансакційних витрат на субрахунках бухгалтерського обліку сільськогосподарських організацій є нечітким і потребує розробки єдиного підходу до регулювання витрат. Визначено основні способи обліку трансакційних витрат сільськогосподарських організацій. Окреслено практичні аспекти обліку трансакційних витрат в сільськогосподарських організаціях України. Розроблено модель обліку трансакційних витрат, яка базується на створенні нового рахунку 99 "Трансакційні витрати". Розроблено нову систему обліку трансакційних витрат, яка сортує трансакційні витрати відповідно до класифікації на субрахунках нового рахунку. Ці зміни в обліку можуть бути використані для створення нових систем фінансової звітності для сільськогосподарських організацій. Запропонована система обліку трансакційних витрат враховує всі можливі ризики дублювання платежів або не включення платежів у звітність. Вона може бути використана не тільки сільськогосподарськими організаціями, але й для стандартів бухгалтерської практики

Ключові слова: аналітичний облік; синтетичний облік; специфікація витрат; господарські витрати; легальні витрати; моніторинг витрат; співвідношення ціни та якості
