

A. Kazhmukhametova*, *c.s.c., assoc. professor¹*

G. Tussibayeva, *PhD, assoc. professor¹*

B. Akimova, *PhD, assoc. professor²*

*Kazakh University of Economics, Finance and
International Trade¹*

Nur-Sultan, Kazakhstan

L.N. Gumilyov Eurasian National University²

Nur-Sultan, Kazakhstan

* - main author (author for correspondence)

e-mail igulmira_80@mail.ru

ACCOUNTING COMPONENT OF FINANCIAL RESULTS OF PUBLIC CATERING ENTERPRISES

Properly organized operational and accounting records are essential for controlling the formation of financial results. The article reveals a feature of the economic activity of public catering enterprises, which determines the features of accounting. On the one hand, it is intended to reflect the processes of production (cooking), and on the other – the processes of trade (sales). The costs associated with the sale of products and promotion of products on the market, both industrial and commercial enterprises are defined as the cost of circulation. The paper focuses on the classification and accounting of income and expenses in the field of nutrition. Attention is paid to a relatively new type of service as catering, which has been gaining momentum in recent years. The issue of synthetic and analytical accounting of financial results and disclosure of information in financial statements is discussed. Based on the results of the study, the authors recommended reasonable measures to increase profitability and improve accounting for financial results.

Keywords: *public catering, accounting, income, expenses, distribution costs, margin, financial result, catering, service sector, prime cost.*

Кілт сөздер: *қоғамдық тамақтану, бухгалтерлік есеп, кірістер, шығыстар, бөлу шығындары, маржа, қаржылық нәтиже, кейтеринг, қызмет көрсету саласы, өзіндік құн.*

Ключевые слова: *общественное питание, бухгалтерский учет, доходы, расходы, издержки обращения, наценка, финансовый результат, кейтеринг, сфера услуг, себестоимость.*

JEL classification: L 81, M 41

Introduction. The financial results of an enterprise are determined primarily by the quality indicators of the products produced by the enterprise, the level of demand for these products, since, as a rule, the bulk of the financial results is profit (loss) from the sale of products (works, services). To date, the financial performance of many enterprises has been affected by the corona crisis. Among the most affected the sphere of public catering. In turn, public catering plays an important role in the life of society. The catering industry is the largest employer for residents of Kazakhstan.

Many related industries that provide services to cafes and restaurants depend on the state and development of this sphere and financial results: tenants, designers, builders, equipment suppliers, farmers, food suppliers, advertising agencies, food delivery service providers, and other service companies. Competent accounting, timely response to demand, changes in market conditions, tax legislation-these are the mechanisms for a positive financial result of public catering enterprises.

The purpose of the study is to study the organization of accounting for financial results in public

catering enterprises and develop proposals for increasing profitability and improving the accounting of income and expenses.

In the course of the research, such methods and sources of research as observation, method of analysis and generalization of theoretical factual material, method of comparative analysis of normative documents, scientific literature on the research problem were used.

Literature review. The research is based on the study, systematization, analysis of domestic and foreign literature, generalization of theory and practice in the field of accounting features of the financial result of public catering enterprises.

Regulatory regulation of the sphere of public catering included in the system of internal trade is considered in the sources [1,2, 3]. Properly organized accounting of financial results contributes to the growth of income and increase of business profitability. Modern theory and practice of accounting features in the field of nutrition are covered in the works of V. Nazarova [3], Yu.a. Babaev, A. Petrov [6], G. Nikolaeva [7]. The specifics of accounting for catering services are covered in the work of V. Avdeev [8].

Revenue reflection in accordance with the International financial reporting standard 15 “Revenue from contracts with customers” is disclosed in the works of V. Sidneva [4].

Issues of synthetic accounting of income and expenses according to the rules of accounting in Kazakhstan are considered in the works of N. Tashtanova [9], V. Nazarova [10].

However, the domestic literature does not cover the issues of analytical accounting component of financial results in the field of public catering, classification of income and costs of circulation in the field of food, features of accounting for catering services at Kazakhstani enterprises.

Main part. The main purpose of public catering enterprises is to produce their own products (cooking food) for subsequent sale to customers or organizations.

Along with the products of their own production, public catering enterprises also sell some purchased goods. Food enterprises carry out

independent economic activities and in this respect do not differ from other enterprises. Meals are provided mainly by small private enterprises. Food is a vital necessity for the majority of workers, employees, students and a significant number of other groups of the country’s population. Currently, public catering companies perform both functions directly related to the organization of food, and functions related to the organization of leisure.

According to the Law of 26 January 2011, No. 400-IV «On regulation of commercial activities» is developed “Rules of trade” that define «The exercise of trade objects of public catering», and defines requirements necessary to be fulfilled by organizations engaged in entrepreneurial activities in the sphere of public catering, regardless of ownership and departmental subordination [1, 2].

From the point of view of accounting, the final financial result of an enterprise is the difference between income and expenses. This indicator is the most important in the company’s activity and characterizes the level of its success or failure.

Income is the gross receipt of economic benefits for the reporting period in the normal course of business, resulting in an increase in its capital. Capital increase means every increase in capital, in addition to the contributions of the founders. Only funds of financial benefits acquired or available for receipt are entered into profit.

The issues of determining the financial results of an enterprise are one of the main and especially important issues that are important for accounting and financial analysis. According to V. Nazarova, profit recognition is expressed in the reflection of the corresponding amounts in the financial statements. Profit can be obtained from: the sale of inventory; the provision of services; the transfer to use of assets belonging to the enterprise and bringing remuneration (interest), royalties and dividends [3].

Food companies charge a fee for the services they provide for the production, sale and organization of consumption, which can be called the price of services. This fee is a trade premium

to the price of purchased raw materials and goods, as well as a mark-up on public catering products. Therefore, the gross income of a food company can be represented as the sum of surcharges on products sold. Gross income as an economic category is a part of the selling price of public catering products, which is intended to cover the costs of production and circulation of the catering enterprise and generate profit. In accordance with IFRS 15 «Revenue from contracts with customers», an organization’s income is recognized as an increase in economic benefits resulting from

the receipt of assets (cash, other property) and / or repayment of liabilities, which leads to an increase in the capital of this organization, with the exception of contributions from participants (property owners) [4].

Income leads to an increase in the profit and capital of the owner only at the expense of the profit remaining at the disposal of the owner and transferred to the economic entity for expanding activities and solving social problems. Public catering services can be divided by type of classification of income from the main activity (table 1).

Table 1

Classification of incomes of public catering enterprises by types of services performed*

Service name	Types of services performed
1. Catering services	- cafe catering services; - canteen catering services; - bar catering services; - catering services for other types of businesses
2. Services for the production of culinary products and confectionery	- according to orders of consumers; - production of dishes from the customer's raw materials; - production of dishes and culinary products at home
3. Services for the organization of consumption and maintenance	- waiter and dish washer services at home; - organization and maintenance of celebrations and ritual events; - catering and servicing of participants of conferences, seminars, etc.; - delivery of culinary products, confectionery and consumer services
4. Services for the sale of culinary products	- take-home lunch vacations; - sales through the store and cooking departments; - sale of culinary products outside the company
5. Leisure services	- organization of music services; - provision of table games, slot machines, billiards, etc.; - organization of concerts and video programs

* *Compiled by the authors based on sources [3, 5, 6]*

The main income for a trade organization is sales revenue, which is the sum of trade surcharges and trade discounts that fall on goods sold. Therefore, according to the sources of creation, there is a distinction between income received from trade allowances and income received from trade discounts.

In the struggle for survival and additional

income, modern enterprises are undergoing complex structuring processes. In this regard, there is a new trend in the food industry – catering, which implies several areas of activity in the field of providing public catering services and related leisure and entertainment services. Demand for specialized catering services is growing, especially for large and medium-sized companies [7].

The income of the organization on the provision of catering services is recognized as income from the main type of activity. Revenue received by the organization from the provision of catering services is accepted for accounting in the amount calculated in monetary terms, equal to the amount of receipt of funds and other property and (or) the amount of receivables.

If the amount of the receipt covers only a part of the revenue, the revenue accepted for accounting is determined as the amount of the receipt and accounts receivable (in the part not covered by the receipt).

In accordance with the accounting rules, revenue is recognized in accounting if the following conditions are met:

- the organization has the right to receive revenues arising from a particular agreement or confirmed in any other appropriate way;
- the amount of revenue can be determined;
- there is confidence that as a result of a specific operation, there will be an increase in the economic benefits of the organization;
- the organization provided a service to the customer;
- expenses incurred or to be incurred in connection with the provision of the service can be determined [8].

If at least one of the above conditions is not met in respect of funds and other assets received by the catering company in payment, then accounts payable, and not revenue, are recognized in the accounting of the organization. In the accounting of public catering companies, revenue from sales is recorded at the time of its recognition. For services, revenue recognition requires that the service is provided to the customer.

The basis for recording revenue from the provision of services is: a contract for the provision of services, including catering services, and a certificate of acceptance and delivery of services. Since the form of the act of services rendered has not been approved by law, the catering company can develop such a form itself and fix it in the appendix to the accounting policy.

Accounting for expenses of public catering

enterprises is important for the formation of financial results of the enterprise in order to correctly calculate the tax base, since the object of taxation for profit tax is inextricably linked with the concept of income and expenses of the enterprise. In public catering enterprises and other branches of material production, cost accounting should help to identify savings reserves and reduce costs. Since most part of expenses of the enterprises of public catering is formed by costs of production and circulation, organize their accounting in the enterprise should be developed by accounting item, the cost items of production and circulation, determined the types of costs and non-core activities.

Public catering companies are engaged not only in the sale, but also in the organization of production and consumption of products. Along with storerooms, production and trade units include workshops for the production of semi-finished products and confectionery, buffets, and a small-scale retail chain.

Accounting for the costs of circulation and production of trade enterprises should ensure timely, complete and reliable reflection of actual expenses, as well as control over the use of material, labor and financial resources.

In order to plan, record and report the costs of circulation and production, it is recommended that trade enterprises use the nomenclature of items of circulation and production costs presented in table 2.

Businesses are given the right to reduce and expand the list of articles within a cost envisaged under the Model provision on structure of expenses on manufacture and production realization (works, services), included in the cost of products (works, services) and about the order of forming financial results considered at the taxation of profit.

Accounting for all income and expenses is maintained in the accounts of sections 6 «Income» and 7 «Expenses» of the Standard chart of accounts.

For analytical accounting of income and expenses from the main activities that affect the gross income of the catering company, it is recommended to open the following accounts.

Nomenclature of items of costs of circulation and production of trade and public catering enterprises*

Article number	Name of the article
1.	Transport cost
2.	The cost of labor
3.	Deductions for social needs
4.	Expenses for rent and maintenance of buildings, structures, premises, equipment and inventory
5.	Depreciation of fixed assets
6.	Expenses for repair of fixed assets
7.	Wear of sanitary and special clothing, table linen, dishes, appliances, other equipment and household accessories
8.	Expenses for fuel, gas, and electricity for production needs
9.	Expenses for storage, part-time work, sorting and packaging of goods
10.	Advertising expenses
11.	The cost of paying interest for using the loan
12.	Loss of goods and technological waste packaging
13.	The cost of packaging
14.	Other expenses

*Compiled by the authors based on sources [5, 9]

Accounting for financial results

6010	Revenue from sales of products and services	7010	Cost of products sold and services rendered
6020	Return of products sold	7100	Expenses on sales of products and services
6030	Discounts on prices and sales	7210	Administrative expenses remuneration
6110	Remuneration income	7310	Remuneration expenses
6120	Dividend income	7320	The cost of interest payments on finance lease
6140	Income from operations with real estate investments	7330	Expenses from changes in the fair value of financial instruments
6160	Other financing income	7340	Other financing costs
6210	Income from disposal of assets	7410	Expenses on disposal of assets
6220	Income from gratuitous assets	7420	Impairment losses on non-financial assets
6230	Revenue from government subsidies	7430	The expenses from exchange rate difference
6250	Foreign exchange gains	7440	Impairment of accounts receivable
6260	Income from operating leases	7470	Impairment losses on financial instruments
6280	Income from recovery of an impairment loss on financial assets	7480	Other expenses
6290	Other income	7710	Corporate income tax expense

5710 «Total revenue»

Figure 1. System and relationship of accounts for generating financial results*

*Compiled by the authors based on sources [8, 9, 10]

To account 6010 «Income from sales of products and services»:

- 6011 «Income from food services»;
- 6012 «Income from services for the production of culinary products and confectionery»;
- 6013 «Income from catering services».

To account 7010 «Cost of products sold and services rendered»:

- 7011 «Cost of food services»;
- 7012 «Cost of services for the production of culinary products and confectionery»;
- 7013 «Cost of catering services».

To reflect the financial result in the balance sheet at the end of the reporting period, data on income and expenses are written off to reduce the total income, that is, to account 5710 «Total income (loss)» (figure 1).

The financial result of operations for the reporting period is reflected in the Statement of profit and loss, which is compiled on the basis of data reflected in the accounts of sections 6 «Income» and 7 «Expenses» of the Standard chart of accounts.

To increase profitability and improve accounting of financial results in public catering enterprises, we recommend:

- influence the financial results within the framework of accounting policy, which can be achieved in various ways: by revising the company's asset estimates; distributing income and expenses between adjacent accounting periods; forming reserves for doubtful debts; using direct-costing method;

- to analyze and predict changes in the internal and external conditions for the development of the business through managing profits. What influences the calculation and minimization of risks through real planning and evaluation of the company's performance, taking into account the factors that affect them. An important area of search for profit reserves is to reduce the cost of

production and sales of products.

Conclusion. The financial result of a public catering company serves as a kind of indicator of the importance of this enterprise. As market conditions any company interested in obtaining a positive result from their activities, because the value of this index the company is able to expand its power and material interest to staff working in the enterprise, pay dividends to participants, etc.

Properly organized synthetic and analytical accounting of financial results contributes to the growth of revenues and profits, and increases the profitability of public catering enterprises. Only under these conditions accounting for financial results will provide:

- timeliness, legality and completeness of accounting for all income, expenses, losses in the field of public catering services;

- correct determination and accounting of financial results for individual structural divisions of the enterprise;

- effective control over the accuracy of setting trade surcharges, margins, prices for goods, raw materials and products of own production;

- compliance with the current tax system, search for opportunities to optimize taxes and other mandatory payments;

- identification and use of opportunities and reserves for revenue and profit growth, cost minimization, prevention of unproductive losses and losses;

- the correctness of accounting for the distribution of income and profit and the effectiveness of their use.

Thus, accounting for financial results is of particular importance in the organization of activities at an enterprise, since income and expenses are important elements of financial statements and are directly related to the assessment of financial results of a public catering enterprise.

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А.А. Кажмухаметова, Г.С. Тусибаева, Б.Ж. Акимова

**ҚОҒАМДЫҚ ТАМАҚТАНУ КӘСІПОРЫНДАРЫНЫҢ ҚАРЖЫЛЫҚ
НӘТИЖЕЛЕРІНІҢ ЕСЕПТІК ҚҰРАМЫ**

Андатпа

Қаржылық нәтижелердің қалыптасуын бақылауда олардың дұрыс ұйымдастырылған жедел және бухгалтерлік есебі маңызды. Мақалада бухгалтерлік есеп ерекшеліктерін анықтайтын қоғамдық тамақтану кәсіпорындарының шаруашылық қызметінің ерекшелігі көрсетілген.

Бір жағынан, ол өндіріс процестерін (тамақ дайындау), екінші жағынан сауда (сату) процестерін көрсетуге арналған. Сауда және тамақтану кәсіпорындарын қамтитын, материалдық өндіріс салаларында шаруашылықтың қаражат айналымы жүйесіндегі өндіріс кезеңінде пайда болатын шығындар айналым шығындарын қамтиды. Өнімді сатуға және өндірілген өнімді нарықта жылжытуға байланысты шығындар өнеркәсіптік және сауда кәсіпорындарында айналым шығындары ретінде анықталады.

Бұл жұмыста тамақтану саласындағы кірістер мен шығындарды жіктеуге, есепке алуға баса назар аударылады. Соңғы жылдары қарқын алып келе жатқан кейтеринг сияқты салыстырмалы түрде жаңа қызмет түріне назар аударылды. Қаржы нәтижелерін топтамалық және талдамалық есепке алу, қаржы есептілігіндегі ақпаратты ашу мәселесі талқыланды. Зерттеу нәтижелері бойынша авторлар кірістерді арттыру және қаржылық нәтижелерді есепке алуды жетілдіру бойынша негізделген іс-шараларды ұсынды.

А.А. Кажмухаметова, Г.С. Тусибаева, Б.Ж. Акимова

**УЧЕТНАЯ СОСТАВЛЯЮЩАЯ ФИНАНСОВЫХ РЕЗУЛЬТАТОВ
ПРЕДПРИЯТИЙ ОБЩЕСТВЕННОГО ПИТАНИЯ**

Аннотация

Важное значение в контроле за формированием финансовых результатов имеет правильно организованный на предприятии их оперативный и бухгалтерский учет. В статье раскрыта особенность хозяйственной деятельности предприятий общественного питания, которая определяет особенности ведения бухгалтерского учета.

С одной стороны, он призван отражать процессы производства (приготовление пищи), а с другой – процессы торговли (реализации). Расходы, связанные с реализацией продукции и продвижением на рынке произведенной продукции, и у промышленных, и у торговых предприятий определяют как издержки обращения.

В работе акцентировано внимание на классификации, учете доходов и расходов в сфере питания. Уделено внимание сравнительно новому виду услуг как кейтеринг, который в последние годы набирает обороты. Обсужден вопрос синтетического и аналитического учета финансовых результатов, раскрытия информации в финансовой отчетности. По результатам исследования авторами рекомендованы обоснованные мероприятия по повышению доходности и совершенствованию учета финансовых результатов.

