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## TECHNICAL SUPPORT OF FOREIGN ECONOMIC ACTIVITY

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In order to solve problems of technical support of foreign economic activity, it is necessary to adhere to the following principles:

- All monetary instruments of foreign exchange and currency transactions should be converted into a single currency. As a rule, such a currency is the national currency of the state in whose territory the entity carries out its activities.

- Along with the use of a single currency, it is necessary to simultaneously take into account foreign currency and currency transactions in the real currency of the countries concerned in order to obtain reliable information about the state of payments and settlements. It allows to maintain control actions and to make management decisions on unclaimed debts.

- Accounting should be a mean of monitoring compliance with the law and the expediency of foreign exchange operations, the availability of currency values, their safety and the correct use.

- Foreign-economic activity requires the execution of special documents related to export-import operations, investments, customs control, income and expense analysis, accounting for settlements with partners, distribution of profits between participants, etc.

Primary documents of FEA accounting

The primary documents for accounting foreign trade activities are documents containing information on the various aspects of the activities and legal relationships of subjects of entrepreneurial activity in the field of foreign trade.

Depending on the appointment of documents and the participation of controlling bodies in their turnover, documents used in foreign economic activity should be divided into two large groups:

- commercial documents;
- special documents.

A group of commercial documents include:

- settlement documents – documents on the basis of which they carry out settlement operations for delivered goods;

- transport documents – documents that are the basis for the registration of contractual relations that arise in the process of transportation of goods, and determine the conditions and procedures for the delivery of goods to the consignee;

- commodity documents – documents containing the quantitative and qualitative characteristics of the goods being supplied and accompany the goods along the whole route of their transportation;

- insurance documents – documents certifying insurance of goods and determine the amount of insurance indemnity and insurance premium.

The group of special documents includes:

- customs documents – documents that are issued when import, export and transit of goods across the state border;

- documents on compliance with special requirements - documents certifying the conformity of the goods transported with the special requirements of international treaties, legislative instructions, the conditions of a foreign economic agreement or declared authorized to carry out control over the characteristics of the bodies.

- permit documents – documents serving as permission and passing through the customs border of certain goods.

Settlement documents

**Pro forma (pro forma invoice, preliminary invoice)** is a document sent by the seller to the buyer to confirm the terms of the order received from the buyer for the purchase of goods.

The pro forma account contains a detailed description of the goods offered by the seller, the prices and a detailed list of costs accompanying the delivery, as well as the terms of delivery.

Pro forma account fulfills the function of the offer and in fact does not perform the function of the settlement document, because it does not contain the requirement to pay the amount specified therein.

**Commercial account (commercial invoice)** – a payment document containing the seller's demand to the buyer to pay the amount indicated in it for the delivered goods.

The commercial account is usually made by an exporter in the form accepted in the country of the exporter, but its content must conform to the requirements of the laws of the importing country.

The contents of the commercial account must fully comply with the terms of the foreign economic agreement.

A kind of commercial account is **an invoice (final invoice)** issued by the seller to the buyer after the goods are shipped.

**A freight bill** is a document that contains the carrier's request for payment of the cost of transport services.

The freight bill specifies the freight rates and transportation costs, as well as the payment terms. In some cases, the role of the freight bill carries out a notice of the arrival of the goods.

**Credit note** – a settlement document that contains a message that is sent by one of the parties in settlement relationship to the other, on the record of the account of the last specified amount due to the occurrence of any circumstances giving the party to the address which is issued a credit note, the right to claim this amount.

A credit note is sent by the seller to the buyer, if the seller acknowledges the buyer's claims about the quality of the goods received by him or has found excess of the value of the goods shipped in previously submitted commercial accounts.

**Debit note** – a settlement document containing an email sent by one of the parties in settlement relationship to another on the record of the debit of the account of the last of a certain amount due to the occurrence of any circumstances that gives to the sending party debit note, claim right of this amount.

A debit note is used by the seller to inform the buyer that he has not fully settled with the seller for the delivered goods due to under-payment of his own fault or due to incorrect indication by the seller of the value of the goods in commercial accounts or for some other reason.

The debit note is used by the buyer to inform the seller that the products of poor quality received by him are damaged or not in accordance with the terms of the contract.

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## EFFICIENCY OF THE USE OF LABOR RESOURCES

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Economic analysis is important in solving the problems of labor resources at the present stage of economic development. These problems primarily include: hidden unemployment, ineffective use of working time; a decline in labor productivity, a low level of employment in production, turnover of personnel at an enterprise, etc.

The main object of analysis is labor resources. Using the existing theoretical approaches and taking as their own research, you can define the concept of labor resources:

Labor resources are the industrial and production personnel of a business entity that has a certain education and qualification and a significant component of which is the workers;

At the micro level, the labor resources are the staff of the enterprise. From the availability of staff for economic entities and its rational use depends the volume of production, the efficiency of the use of fixed assets, cost, profit.

The purpose of the efficiency of the use of labor resources - the definition of reserves, their more efficient use, as well as the calculation of reserves of increase in output due to the increase in labor productivity in the enterprise.

The analysis of labor resources is carried out on the basis of the following sources of information: Labor Report (Form No. 2-PV), Enterprise Product Report (Form No. 1-P), Report, «The Number of Individual Enterprise Personnel Categories and Staff Training» (form № 6-PV), data of the account warehouse, other operational data, primary documents: orders and instructions on acceptance, transfer, dismissal, granting of holidays, as well as other planning-normative, accounting and operational information).

The efficiency of economic activity is achieved by combining means of production with labor in strictly defined quantitative and qualitative proportions. Incomplete use of one or another type of resource reduces the total amount of produced products.

Inefficient use of labor force significantly reduces the level of skills and work ability of workers, productivity, increases the material and moral aging of fixed assets, increases material consumption of products, leads to a significant increase in the cost of production and lower production efficiency.

A great importance has the analysis of dynamics of personnel for 2-3 years. It makes it possible to assess how an enterprise fits into market conditions and how successfully it can withstand a competitive struggle in the market of products and labor resources.

Comparison of the number with the past periods should be made in conjunction with the dynamics of the production capacity of the enterprise and its use, the dynamics of labor productivity.

If the stagnation of production capacity at the enterprise reduces the number of staff and this reduction is not accompanied by an increase in productivity, then we can talk about the shortcomings in the organization of production, as well as the failure of owners and managers to maintain their labor collective.