

DOI: [https://doi.org/10.18371/fp.4\(40\).2020.221671](https://doi.org/10.18371/fp.4(40).2020.221671)

JEL Classification M41, E42

PROBLEM ASPECTS OF ORGANIZATION OF CASH TRANSACTIONS AT ENTERPRISES AND RESPONSIBILITY FOR VIOLATION OF CASH DISCIPLINE

BURKOVA Liudmyla

*Ph.D. in Economics, Associate professor,
Department of Accounting, Taxation, Public Governance and Administration,
Kryvyi Rih National University
ORCID ID: 0000-0002-2840-5785
e-mail: ludmila.ktu@gmail.com*

ZHURAVEL Olga

*Student,
Kryvyi Rih National University
e-mail: zhuravel.olga25@gmail.com*

Abstract. *At different times, people have always been attracted to the essence and history of money. However, even today there is no unity in their understanding. Definitions of the essence of the concepts "cash" and "separate subdivision of the enterprise" are offered. Recommendations for the purposes of improving the accounting of cash transactions at enterprises are given. The administrative responsibility of officials of enterprises and entrepreneurs for violation of the rules of cash transactions is highlighted.*

Keywords: *cash, cash transactions, cash payments, liability.*

The most important thing in our world is money. At different times, people have always been attracted by the essence and history of money, they constantly tried to describe their properties, which, taking into account historical aspects, is reflected in the development of various theories.

Approaches to understanding the essence of the concept of "cash" are considered. It is determined that today the concept of "money" is a complex economic category, and among scientists there is no consensus on their understanding, which significantly complicates the development of not only the theory but also the practice of monetary rela-

tions. With this in mind, the definition of the category "cash" has been clarified.

The problematic aspects of the organization of cash transactions at enterprises in Ukraine and possible liability for violation of cash discipline are considered.

It is determined that in accordance with the current legislation of Ukraine separate divisions of the enterprise must keep a separate cash book, and from the definition of "separate divisions" given in the Regulation "On conducting cash transactions in national currency in Ukraine" №148 it follows that the structural unit of the enterprise - accounting is also a separate division of the enterprise. And therefore must keep a separate cash

book. That is, in such a situation, the company actually has one cash register, and must keep two cash books: in a separate unit (and in fact it is a structural unit of the enterprise) and the company as a whole.

Taking into account the above, in order to eliminate differences between the norms of the regulatory framework, the definition of the essence of the concept of "separate division of the enterprise" is clarified.

To improve cash discipline for enterprises, it is recommended to implement the Order "On cash discipline of the enterprise" in the document flow, its main key positions are highlighted. Its application, in our opinion, will also avoid liability that may arise for violation of the requirements of accounting for cash transactions.

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