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METHODOLOGY OF PRODUCTION ACCOUNTING AND MODELING OF MANAGEMENT REPORTING FOR WINE-PRODUCING ENTERPRISES

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Abstract.

Introduction. *Wine-producing enterprises operate in an environment with high requirements for quality, authenticity, and transparency of production processes, which necessitates the improvement of production accounting methodology and management reporting modeling. The growing importance of wine tourism as an additional source of income and a component of marketing strategy increases the need to adapt accounting procedures to the specifics of the industry.*

Brief Literature Review. *The scientific literature examines approaches to the organization and methodology of production accounting in the wine industry, the modeling of management reporting, and the integration of accounting information with analytical tools. However, the issue of comprehensive accounting for elements of wine tourism and their reflection in the accounting system of wine-producing enterprises has not been sufficiently researched.*

Purpose. *The purpose of the article is to analyze and systematize methodological approaches to the organization of production accounting in wine-producing enterprises, taking into account the development of enotourism services, as well as to develop management reporting models to improve cost control and support management decisions.*

Methodology (Data and Methodology). *It is based on a combination of analysis and synthesis of scientific sources, comparison and generalization of practical experience of*

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wine-producing enterprises in Ukraine and worldwide, as well as methods of modeling management reporting.

Main results of the study are the determination of forms of wine accounting, identification of the components of enotourism and their accounting features, development of the structure of management reporting for wine-producing enterprises, and the format of the report by cost centers. The proposed approaches make it possible to ensure the transparency of information flows, increase the accuracy of accounting data, and integrate them into strategic and operational management processes.

Conclusions and prospects for further exploration. The possibility of a comprehensive methodology for production accounting to ensure the competitiveness of wine-producing enterprises and the development of enotourism services is considered.

Prospects for further research are related to the integration of digital technologies, in particular blockchain solutions, into the accounting and management reporting system, as well as the development of industry standards for accounting for wine tourism activities.

Keywords: wine-producing enterprises, methodology, accounting, management reporting, wine tourism, blockchain, marketing.

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Introduction. The wine industry is unique in that its production processes consist of numerous stages, from growing grapes to bottling the finished product (wine), which requires a comprehensive approach to accounting at all stages of production. Given the seasonality, periodicity, and specific technological processes, proper organization of accounting helps to ensure the accuracy of financial information, forecast resource needs, and ensure that all processes comply with regulatory requirements.

In addition, modern conditions for the operation of wine-producing enterprises are characterized by a high level of competition, growing consumer demands for product quality and authenticity, and the need to comply with international standards of transparency and sustainable development.

The procedural approach to developing an accounting methodology involves identifying important groups of accounting procedures: observation, measurement, classification, and systematization. In addition, factors such as market globalization, the increasing role of exports, and tighter control over production processes are creating new requirements for accounting and reporting systems in winemaking. In these conditions, the accuracy, timeliness, and analytical focus of information become critical for management decision-making and strategic planning.

Of particular importance is the development and improvement of production accounting methodology capable of comprehensively reflecting technological and economic processes, as well as the creation of management reporting models that meet the needs of both internal management and external stakeholders.

Thus, research into this issue is relevant both scientifically and practically, contributing to the improvement of the efficiency and competitiveness of wine-producing enterprises.

Brief literature overview. Research into the methodology of wine production accounting and approaches to modeling management reporting in wine-producing enterprises has a

deep scientific basis and practical significance. Scientific literature focuses on both the general principles of organizing accounting systems in food industry enterprises and the specific features of winemaking, which are determined by seasonality, the duration of the production cycle, the influence of biological factors, and the need to ensure high product quality.

A separate area of research covers issues related to adapting management reporting to the needs of strategic and operational management, integrating accounting and analytical data, and introducing digital technologies to improve the accuracy and timeliness of information provision. In this context, it is worth analyzing the work of economists to outline the theoretical basis of the research.

V. Yasyishina emphasizes that research focused on developing a methodology for sustainable development accounting that focuses on integrating environmental, social, and economic aspects of a company's activities is currently important [1].

Y. Kuzminsky focused on methodology as a science of methods of cognition [2]. T. Butynets considers accounting methodology to be the science of scientific research methods, in other words, knowledge about the set of techniques and means aimed at theoretical cognition of economic phenomena that are the objects of accounting from the standpoint of their legality, reliability, and expediency [3]. N. Malyuga interprets this concept as the study of scientific research methods or the set of techniques and means of theoretical cognition of phenomena and processes of the economic environment, determining their properties that form the subject of accounting [4].

T. Gogol defines accounting methodology as the study of the accounting system through a set of methods and tools that allow identifying the principles and methods of constructing theoretical and practical activities, as well as ensuring the internal orderliness of the elements of this system, which are interconnected and ordered in time and space [5].

According to L. Kindratska, financial accounting methodology is a set of principles for building certain accounting techniques. She emphasizes that it should be considered through the description of a system of interrelated goals and concepts that form the subsystem of financial accounting and reporting [6].

Accordingly, we believe that this topic is relevant, since accounting methodology can be viewed as a set of theoretical and practical principles, methods, and procedures that are focused on studying the organization, structure, and processes of accounting and ensuring the accuracy, reliability, and efficiency of the accumulation, processing, and presentation of financial statements and management information for making management decisions in a dynamic economic environment.

Purpose. The purpose of the article is to analyze and systematize methodological approaches to the organization of production accounting in wine-producing enterprises, taking into account the development of enotourism services, as well as to develop management reporting models to improve cost control and support management decisions.

Methodology. It is based on a combination of analysis and synthesis of scientific sources, comparison and generalization of practical experience of wine-producing enterprises in Ukraine and worldwide, as well as methods of modeling management reporting.

Main results of the study. Accounting methodology directly influences the structure of accounting practices through the development and modification of methods for

implementing accounting procedures. Ensuring the effective functioning of the accounting system requires a detailed study of methodological tools [7].

The methodology of cost accounting is widely represented in the works of I.B. Sadovskaya, who notes that costs tend to behave differently. Cost behavior is the nature of the response of costs to changes in the enterprise's activities [8].

Malyuga N.M. has repeatedly noted that management accounting is a complex discipline that includes directly accounting for costs and output, as well as a number of other accounting objects, budgeting, and subsequent control over the activities of the enterprise and its divisions. The introduction of management accounting in Ukrainian enterprises requires the formation of information about the enterprise's expenses for operational needs, output, and performance [9, 10].

Issues of accounting methodology for agricultural activities are covered in the works of Bezdukhna Yu.S.. The author pays special attention to proposals for the formation of a specific industry methodology for accounting for biological assets, agricultural products, agricultural land, and intellectual capital [11].

Wine production is the process of processing grapes into a finished product. To record grapes received in accordance with delivery notes for further processing, a register of accompanying delivery notes for accepted grapes is used. It specifies the quantity of grapes established upon receipt; their quality; analysis numbers; price adjusted for quality indicators; and the amount to be paid for the batch of grapes. A receipt for the purchase of grapes in the form of PK-7 is also used to record grapes in accordance with the registers [12].

The following documents are used for production accounting of wines (Fig. 1).

The activities of enterprises in the wine industry are directly related to the sale of finished products, which have their own characteristics related to excise tax. Calculations for this tax are made in subaccount 641 "Tax calculations." In fact, it is paid by the buyer when purchasing goods at the point of sale.

During the sale, the seller (manufacturer) records the proceeds from the sale in subaccount 701 "Income from sales of products" and the initial cost in subaccount 901 "Cost of finished products sold" [13].

Since the production accounting of wine-producing enterprises covers not only the classic processes of cultivation, processing of raw materials, and manufacture of finished products, but also must reflect new areas of activity, it is important to take into account the integration of related services, in particular in the field of wine tourism.

Recently, there has been growth in the wine industry, in which small (craft) wineries play a significant role. They contribute to the improvement of wine consumption culture and the development of wine tourism (enotourism).

Act on the processing of grapes into must using the “white” method (form P-2), Act on the processing of grapes using the “red” method (form P-3)	<ul style="list-style-type: none"> Accounting for processed grapes, must yield, and waste based on the processing technologies used
Report on grape processing and wine production (form P-5)	<ul style="list-style-type: none"> Accounting reflection of the completed stage of work of the primary wine production plant for receiving and processing
Blending certificate (form P-8)	<ul style="list-style-type: none"> Accounting for the write-off of raw materials (wine materials) and basic materials (alcohol, sugar, etc.) used for blending and recording the blended mixture
Technology log (form P-9)	<ul style="list-style-type: none"> Control over compliance with deadlines for technological operations, calculation of losses according to standards
Wine product and wine production waste movement log (form P-10)	<ul style="list-style-type: none"> Quantitative accounting of wine product movement by name and harvest year
Invoice for the transfer of wine products (form P-16)	<ul style="list-style-type: none"> Accounting for products transferred from the production workshop to the bottling workshop
Record of acceptance of finished products by the warehouse (form P-29)	<ul style="list-style-type: none"> Accounting for transferred wine, bottles, boxes
Receipt and delivery note for bottled wine products (form P-31)	<ul style="list-style-type: none"> Accounting for finished products received based on the P-29 form
Report on the consumption of auxiliary materials (form P-39)	<ul style="list-style-type: none"> Accounting for the movement of auxiliary materials in the workshop for the past month and comparison of actual data with normative data
Report on the movement of wine materials, cognac spirits, and cognac in Ukraine (form P-40)	<ul style="list-style-type: none"> Accounting for the movement of wine products in production and storage facilities.

Fig. 1. Forms of production accounting for wines.

Source: compiled by the author based on [12].

To support small winemakers who stimulate the further development of the industry, the Ukrainian government is developing appropriate legislative initiatives [14]. Wine tourism is not just an additional service for wineries, but a separate area of activity that generates profit, promotes the brand on an emotional level, creates lasting relationships with customers, and requires separate accounting of expenses and income (Table 1):

Table 1

The composition of elements of enotourism and its accounting features at wine-producing enterprises

Element	Examples	Accounting feature
Services	Examples	Accounting for services (Dr 93, 23 – Cr 231, 703)
Goods	Souvenirs, branded wines, grape-based cosmetics	Trading activities, separate calculation
Accommodation	Hotels, villas near wineries	Rental income, 703 / 713
Restaurants	Wine restaurants, seasonal cuisine	Operating activities – separate analytical accounts
Events	Wine festivals, harvest festivals	Accounting for marketing expenses, Dr 93, 92
Marketing	Advertising, PR, social media, souvenirs	Dr 92, analytics by area

Source: compiled by the author.

Expanding the business model of wineries by organizing tastings, excursions, themed tours, and master classes requires adapting accounting approaches to reflect the costs and revenues from such activities. This necessitates the identification of the components (Table 1) of wine tourism and the study of its accounting specifics, which allows for the formation of a comprehensive information base for management decisions and the marketing positioning of a winery.

Wine tourism combines gastronomic, cultural, and educational aspects, creating a unique experience for the consumer. In this context, transparent information about costs, aging, grape origin, and environmental friendliness of production, provided by blockchain technologies, enhances the marketing appeal of the product and builds trust among tourist consumers. We suggest looking at practical examples of how selected wineries in Ukraine and around the world organize wine tourism services (Table 2), especially those that have already implemented digital technologies in the process of accounting, quality control, and promotion of wine products.

Table 2

Practical examples of organizing wine tourism services in wineries in Ukraine and around the world

Country	Company	Feature
Ukraine	Shabo, Colonist, Beykush, Gigineshvili Winery	Tastings, hotels, wine museums, tours of production facilities
Italy	Castello Banfi	Winery with hotel, restaurants, tours

France	Chateau Pepe Clement	Luxury- tours, accommodation, sommelier lessons
United States (California)	Napa Valley Wine Train	Tasting train – a unique service

Source: compiled by the author.

After analyzing Table 2, we observe the growing role of integrated approaches to promoting wine products. Accordingly, blockchain technologies are a modern tool that ensures the reliability of management information, transparency of costs, and product traceability-factors that strengthen trust among both consumers and partners.

New opportunities for strategic marketing positioning of a wine-producing enterprise based on digital analytics, cost accounting, and marketing tools require not only internal transformation of management processes but also compliance with the current regulatory framework. In particular, the introduction of innovative technologies such as blockchain, product traceability, and digital certification must be consistent with state regulation of the production and circulation of alcoholic beverages.

Establishing timely notification of management process participants regarding the actual status of objects subject to analysis is important for ensuring effective operational control. The main areas for improvement include: developing and justifying the need to introduce internal operational reporting forms that will provide timely and reliable information on the status, movement, and storage conditions of operational control objects, which will allow for quick response, identification of unpredictable production processes, and coordination of the work of departments. This approach will contribute to increasing the importance of operational primary accounting in the enterprise management information system [15].

The effectiveness of the internal management reporting system depends on such a criterion as operational efficiency, which includes the timely compilation, submission, and processing of internal data. Information is considered operational only if data is processed automatically, which is one of the areas for improving the internal reporting system of a business entity. A properly organized system for areas of responsibility for senior management is an accurate and complete description of the work of the unit, which is the basis for management decisions. Therefore, the process of developing each reporting form and determining its movement schedule must be carefully thought out [16].

In methodological terms, management reporting is formed within a management system that has a unique set of rules, methods, and principles for collecting information about the enterprise for the purpose of making management decisions. It affects the accuracy and reliability of accounting and management indicators, which ensures timely awareness of managers and owners of enterprises, increasing the effectiveness of decisions made. In addition, it contributes to improving communication between departments of the business entity. The main sources of information for management reporting are financial and management accounting data, in particular regarding the optimization of operations [17].

Given the specifics of the industry under study, it should be noted that the management of a wine-producing enterprise requires strict control at all stages of the production process,

from grape growing (purchase of raw materials) to the sale of finished products. Modeling internal reporting at wine-producing enterprises is a key aspect of ensuring the transparency of management decisions and providing management personnel with a system of tools for making effective decisions. It allows identifying weaknesses in financial and economic processes, optimizing costs, and ensuring a high level of business profitability.

At wine-producing enterprises, the process of modeling management reporting may include six stages (Fig. 2):

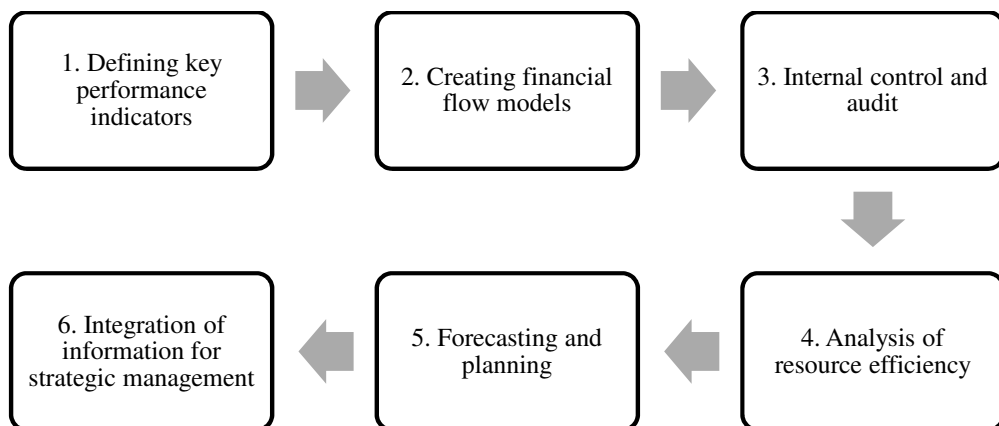


Fig. 2. Modeling management reporting for wine-producing enterprises.

Source: compiled by the author.

The first stage involves determining the key indicators that will subsequently be used to analyze the company's activities and create a basis for effective management and control. Sales revenue, production costs, and profitability are calculated.

The second stage is based on building a model of financial flows that allows forecasting costs and revenues at all stages of the business entities' activities. Sales forecasts are made based on market analysis; cost forecasts are made for each stage of the production process, including the purchase of raw materials, their technological transformation, product storage, employee salaries, marketing, etc. The cost price is determined by product type and stage of the production cycle. Marginal analysis is carried out to determine the profitability of the production stages.

At the control and audit stage, mechanisms are established for its implementation and verification of financial information to ensure the accuracy and reliability of data, in particular cost control (at all stages of production and post-production processes), audit of internal processes (identification of deviations, inefficient expenditures, and financial violations), and analysis of deviations (comparison of actual results with planned results, identification of the causes of deviations, and implementation of corrective measures).

The fourth stage is aimed at assessing the use of resources: raw materials and materials costs; labor costs (monitoring labor productivity, costs for each technological process, results, productivity); energy resources.

The forecasting and planning stage is focused on long-term development and adaptation to changing external conditions. Based on data from previous periods, a forecast of product

demand is made, and a forecast of the cost component of the balance sheet is formed based on raw material prices and other planned costs. Various strategies are developed, such as a pricing strategy.

The final stage involves integrating the collected data to support strategic management. The possibility of internal reporting to achieve the company's strategic goals (expanding the product range, entering new markets, etc.) is analyzed. The possibility of investment activities, including modernization of production, expansion of capacity, and diversification, is determined. The results of strategy implementation are monitored by expanding (updating) reporting forms to assess the effectiveness of strategic plans and adjust future actions.

Each stage has its own reporting forms, which differ in content and complexity. For some, it is advisable to use the simplest structure, for others, a complex one that contains separate independent elements. Below are several forms of management reporting that can be used by wine-producing enterprises at different stages of their financial and economic activities.

The income statement will help you assess the financial condition of the company and identify any excess expenses or shortfalls in income. Its key components are three indicators: income (from direct sales and through intermediaries in the domestic market and exports); expenses (direct, general production, administrative, marketing, and others); net profit (loss).

Another form is the Cost Center Report, which allows you to distribute expenses by departments or areas of activity in order to identify centers that are not meeting their budget. This report is focused on controlling expenses at all stages of the enterprise's activities (Fig. 3).

The third basic form can be considered the Report on the fulfillment of planned indicators, the purpose of which is to identify the causes and determine measures in case of deviation of actual indicators from planned ones. It is a combination of various groups of generalized indicators, in particular, the compilation of comprehensive data and their breakdown by category.

For each form of report, the indicators presented in it may vary depending on the specifics of technological processes and financial and economic activities in general.

It is quite difficult to assess the effectiveness of costs that are not directly related to production. After all, their distribution according to a certain criterion when determining the cost price is, to a certain extent, relative. Therefore, in the management accounting and reporting system, it is necessary to take this factor into account and develop reporting forms and procedures for their analysis for further optimization.

Company name_____

Report on cost centers in wine-producing enterprises

for_____

Cost center	Plan, thousand UAH	Actual, thousand UAH	Absolute deviation	Relative deviation, %	Notes
Vineyards, including					
raw materials and supplies					
labor costs					
payroll taxes					
energy and other utilities					
taxes and fees					
rent					
depreciation					
other expenses					
Wine production, including					
....					
Marketing and sales, including					
...					
...					
Total					

Person who prepared the report

(position)

(signature)

(First name Last name)

Fig. 3. Report on cost centers in wine-producing enterprises.
Source: compiled by the author.

An example of how marketing expenses are reflected in management accounting and reporting is given in an article by V. Belozercev. The author notes that at the end of the reporting period, it is advisable to compile a “Marketing and Advertising Expense Control Statement” in the management accounting system. This document reflects the expenses incurred in comparison with the planned indicators, indicates the amount of deviations, reasons, and measures to eliminate them. The practice of budgeting marketing expenses is widely used abroad, and its implementation in domestic industrial enterprises will contribute to the systematic achievement of set goals. Documentation in management accounting for marketing activities is characterized by a specific nature: documents are formed for the period of implementation of a marketing event with details by accounting objects, stages of implementation, types of work, and responsibility centers that are components of the strategy. At the same time, it is advisable to amend the Order on Accounting Policy, supplementing it with a classification of distribution costs and an expanded working plan of accounts for analytical accounting of these costs to better meet the needs of internal users of accounting information [18].

The economic development of the wine industry is being stimulated by a new generation of winemakers who combine traditional knowledge with modern technologies. Over the past 3-4 years, more than 30 new craft wineries have appeared in Ukraine, which are actively attracting investment and contributing to the development of the export potential of Ukrainian wines. Negotiations are currently underway with the US Agency for International Development (USAID) to obtain grants for technical equipment, marketing, and exporting Ukrainian wines abroad. Continuing the innovative approach and expanding sales markets are key factors in ensuring the sustainable development of the industry and increasing its competitiveness in the global market [19].

The reorientation of production processes requires a transformation of accounting methodology, in particular by changing approaches to the formation of cost structures, methods of allocating overhead costs, and taking into account sustainable development trends.

For Ukraine, where the wine industry is undergoing a period of recovery and searching for new competitive advantages, blockchain could become a key tool for digital transformation. Its implementation in management accounting and marketing positioning will contribute to increased transparency, adaptation to EU requirements, and greater integration into global value chains.

Conclusions and prospects for further research. Summarizing the above, we can conclude that:

1. The accounting methodology in winemaking should be dynamic, flexible, scientifically sound, and adapted to modern challenges. The combination of traditional methods with innovative approaches ensures transparency, reliability, and efficiency of information support for management at all stages of production and economic activity.

2. The practical significance of the research results is aimed at increasing the transparency of accounting, reducing the risks of information distortion, and ensuring the flexibility of accounting policies for various categories of wine-making enterprises – from large combines to craft farms. Accordingly, this creates the conditions for effective cost management, increased product profitability, and enhanced competitiveness of Ukraine's wine industry in the context of integration into the global market.

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МЕТОДОЛОГІЯ ВИРОБНИЧОГО ОБЛІКУ ТА МОДЕЛЮВАННЯ УПРАВЛІНСЬКОЇ ЗВІТНОСТІ ВИНОРОБНИХ ПІДПРИЄМСТВ

Анотація.

Вступ. Виноробні підприємства функціонують у середовищі з високими вимогами до якості, автентичності та прозорості виробничих процесів, що зумовлює

необхідність удосконалення методології виробничого обліку та моделювання управлінської звітності. Зростання значення енотуризму як додаткового джерела доходів і складової маркетингової стратегії посилює потребу в адаптації облікових процедур до специфіки галузі.

Короткий огляд літератури. У науковій літературі досліджуються підходи до організації та методології виробничого обліку в виноробній галузі, моделювання управлінської звітності та інтеграції облікової інформації з аналітичними інструментами. Проте питання комплексного врахування елементів енотуризму та їх відображення в обліковій системі виноробних підприємств досліджено недостатньо.

Мета. Метою статті є аналіз та систематизація методологічних підходів до організації виробничого обліку виноробних підприємств з урахуванням розвитку енотуристичних послуг, а також розробка моделей управлінської звітності для підвищення ефективності контролю витрат і підтримки управлінських рішень.

Методологія. ґрунтується на поєднанні аналізу та синтезу наукових джерел, порівняння та узагальнення практичного досвіду виноробних підприємств України та світу, а також методів моделювання управлінської звітності.

Основні результати дослідження полягають в означенні особливостей виробничого обліку вин, ідентифікації складу елементів витрат енотуризму та їхніх облікових особливостей, розробці структури управлінської звітності виноробних підприємств і формату звіту за центрами витрат. Запропоновані підходи дають змогу забезпечити прозорість інформаційних потоків, підвищити точність облікових даних та інтегрувати їх у процеси стратегічного й оперативного управління.

Висновки. Розглянуто можливість комплексної методології виробничого обліку для забезпечення конкурентоспроможності виноробних підприємств та розвитку енотуристичних послуг.

Перспективи подальших досліджень пов'язані з інтеграцією цифрових технологій, зокрема блокчейн-рішень, у системі облікового відображення та формування управлінської звітності, а також із розробкою галузевих стандартів для обліку енотуристичної діяльності.

Ключові слова: виноробні підприємства, методологія, бухгалтерський облік, виробничий облік, управлінська звітність, енотуризм, блокчейн, маркетинг.

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