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FEATURES OF CATERING SERVICES ACCOUNTING

The article deals with the organization of accounting for catering services, involving the organization of catering and a full range of services for employees of companies at the location specified by the customer. Consumers use catering services and continue to expand, improve due to both increasing competition in this area and the serious socio-economic consequences associated with the Covid-19 pandemic.

Corporate clients are the main consumers of catering services in Kazakhstan, the share of orders from which is 70% notes in the paper. The state and prospects of catering in the Kazakhstani market are analyzed, its priority segments are highlighted: catering services, corporate services, in-flight meals. It studied the legal regulation of the organization of catering, documenting, synthetic and analytical accounting of catering operations in Kazakhstan.

The results of the study are of practical relevance for catering companies, concerning specific documents, accounting entries. In connection with the expansion of this type of service in domestic enterprises, as well as with periodically announced recent partial restrictions on social contacts due to the Covid-19 pandemic, the need to improve the ways and types of catering services, and, accordingly, the cost accounting procedures in them is growing.

Keywords: catering, service, catering, consumer, accounting, control, manufacturing, transportation, calculation, cost price

Кілт сөздер: тамақтандыру, қызмет көрсету, тамақтандыру, тұтынушы, есеп, бақылау, өндіру, тасымалдау, калькуляция, өзіндік құн

Ключевые слова: общественное питание, услуга, кейтеринг, потребитель, учет, контроль, производство, транспортировка, калькуляция, себестоимость

JEL classification: L81, M41

Introduction. Organization of accounting has a number of features, due to the specific activities of the enterprise. Catering activity, which involves the organization of catering and a full range of services to employees at the location chosen by the customer is catering. Catering is a complex and multifaceted process, its study is relevant and timely.

Corporate customers are the main consumers of the catering services in Kazakhstan, the share of corporate orders is about 70%. At the stage of origin of catering, the basis for its development were foreign enterprises, but today, up to 80% of corporate orders account for Kazakh enterprises. The domestic market is concentrated mainly in two major cities - Nur-Sultan and Almaty for 2018-2019. The catering market for Almaty city accounted for 62% in Kazakhstan, while Nur-Sultan accounted for

only 22%. The remaining regions together account for 16% of the market volume. According to the Kazakhstan Public Catering Association, by the end of 2020 about 60% of restaurants, bars and cafes have suspended their activities, 20% of which have completely closed, which have not managed to work in a new way, could not launch the delivery of dishes [1].

The purpose of the study is to study the features of accounting for catering services to ensure the efficiency of the use of inventories in production and cost optimization services. The following tasks were solved to achieve the goal: definition of the concept and establishment of types of catering services; study of the methodology of accounting for catering services; description of the organization of accounting for the provision of catering services.

In the process of scientific research, methods

were used such as observation, assessment and processing of the relevant material, methods of analysis, comparison, methods of presenting graphic material.

Literature review. Theoretical and methodological basis of the work were the works of domestic and foreign scientists and economists. Catering implies several areas of activity in the provision of catering services and related services of leisure and entertainment. The demand for services of the specialized organization of catering grows, especially at the large and average companies [2]. According to the research by E. Sanaubarova, catering services in the Kazakhstan market in 2011 were only gaining momentum and took up only 3-4 %, while in the structure of the European market catering has a leading position with a share of 31.5 % [3]. Taking into account the Covid-19 pandemic, it is natural that this figure for Kazakhstan and the world as a whole has increased several times.

A review of the relevant literature showed that today there is no unambiguous interpretation of the concept of "catering". The term "catering" comes from the English word "cater", which means to supply food. In accordance with GOST Z 31985-2013, "catering - the activity of the catering enterprise, consisting in the provision of services for catering at the location chosen by outside organizations and individuals, including the organization of off-site service events of different purposes and retail sale of catering products and involving all businesses and services that provide contract catering services" [4].

Telepchenkova N.V. notes the main feature of catering mobility and freedom of choice, which distinguishes it in the catering environment. According to the scientist, catering can satisfy any demand of the buyer and the customer, when planning and organizing corporate, sports and other various events [5].

Akulich M. identifies the following types of catering services: social catering, traveling catering, indoor catering, catering outside the restaurant, retail sales and VIP-catering [6].

Specifics of the accounting of services in the sphere of public catering, in particular catering is covered in the works of Avdeev V. [3], Kazhmukhametova A., Tussibayeva G., Akimova B. [7], Kozhabekov S.S., Suleyeva S.E., Karymsa-kov A.K. [9], Nazarova V.L. [10], Tashtanova N.N. [11].

The studying article is very multifaceted, since the choice of accounting, tax, management and fi-

nancial accounting methodology is individual for each enterprise and depends on many factors. At the same time, the development of catering services market in Kazakhstani enterprises requires a comprehensive study of documentary turnover, tax accounting of catering, legal aspects of services provided, methodological aspects of synthetic and analytical accounting of catering operations, assessment and revaluation of reserves, cost accounting for food production, accounting of finished products.

Main part. Catering services for numerous workers rapidly began to conquer the world market during the large-scale construction of buildings and skyscrapers in the USA, at the beginning of the XX century. In Europe, this idea received a good response, and in order to effectively organize the working day, catering was used as a way to provide food for the workers of large industrial enterprises, employees of organizations, business centers, etc.

There are three priority segments at the Kazakhstan catering market: visiting services; corporate services; in-flight catering. The popularity of catering services is due to the fact that the range of catering services is divided into two major areas: corporate services and individual catering. Corporate catering offers a wider range of services: for example, organizing large celebrations and providing all the necessary utensils, cutlery and space.

The main operations in catering organizations are food production and catering (Figure 1). Accordingly, the operations are associated with the purchase of goods and food from suppliers and contractors, and the organization makes its own purchases at the markets, formalizing the purchase with invoices and bills of lading [7].

Catering services are provided because of a paid service agreement signed by the parties, according to which one party (catering organization - the performer) undertakes, on the instructions of the other party (organization, individual customer), to provide catering services, and the customer undertakes to pay for these services.

According to the Law of the Republic of Kazakhstan dated 12.04.2004, № 544-II "On the regulation of trade activities", the "Rules for internal trade" were developed, dated 27.03.2015, № 264, which defines the procedure for trade in public catering facilities, as well as the requirements that are binding on organizations engaged in entrepreneurial activities in the field of public catering [8].

The company, guided by this law, provides services in the field of catering and catering.

Upon receipt of goods and raw materials, a

power of attorney is applied. If a commercial relationship has developed between the customer and the contractor, then a power of attorney is not required.

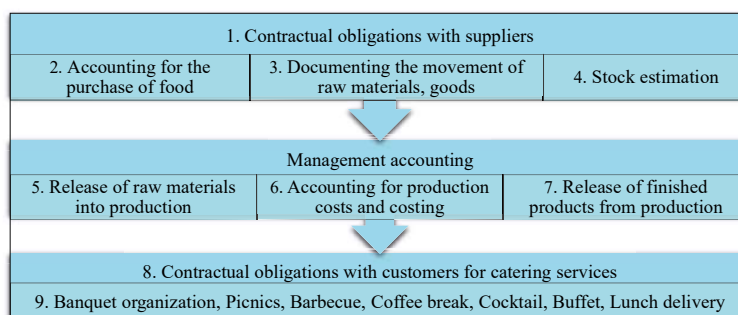


Figure 1. **Basic operations in catering organizations***

* Compiled by the authors based on sources [2], [7]

The procurement act is applied when there is a need to purchase food and goods not from suppliers, but from the market or from large retail stores. In the absence of this act, an act of acceptance of stocks at the warehouse is drawn up. The goods are taken into account after purchase in the warehouse without a trade margin. Based on invoices, goods from the warehouse are sent to the main production, after processing - for sale, goods that do not require culinary processing are sent for sale to small retail chains, canteens, buffets, and other points of sale. Such goods are priced at two prices: at cost and at sales prices (with a margin). Goods that are intended for sale without processing are accounted for with the addition of a trade margin.

S.S. Kozhabekova and others pay attention to two types of estimates (at the cost price and at the selling price, taking into account the margin), released on the invoice of goods from the warehouse to production and further for sale, as well as goods that do not require culinary processing for sale in a small retail chain, canteens, buffets and other items belonging to the organization [9].

Accounting in warehouses is carried out according to the turnover balance method. The commodity book is issued against the receipt of the

accounting department, after filling in the book, the warehouse manager hands it back to the accounting department. In the commodity book, a separate card is opened for each name of goods by grade, or a certain number of pages are allocated. When carrying out an inventory in warehouses at the end of the month, it is checked against the data of the commodity book and a list of balances of goods is drawn up.

The executing organization must reflect the fact of rendering services to the customer in accounting and tax accounting. In turn, if the customer of the services is an organization, then the costs incurred to pay for the received catering services are also subject to reflection in the accounting of the customer organization.

The organization providing catering services takes into account all stock movements in the accounts of subsection 1300 "Stocks" of the standard chart of accounts. Receipt, manufacture to the stage of finished products is taken into account in the correspondence of invoices intended for public catering, are given in Table 1.

Table 1 reflects the operations on the movement of stocks before the transition to the state of finished goods, providing catering services.

Table 1

Accounting transactions for the posting of food*

№	Contents of operation	Debit	Credit
1	2	3	4
1	Receipt of food from suppliers	1310 «Raw materials and supplies», 1331 «Goods in stock»	3310 «Short-term payables to suppliers and contractors»

1	2	3	4
2	VAT charged on the amount indicated to suppliers	1420 «Value added taxValue added tax»	3310 «Short-term payables to suppliers and contractors»
3	Products released to main production	8110 «Primary production»	1310 «Raw materials and supplies»
4	A ready-made dish from production was capitalized	1320 «ready-made products»	8110 «Primary production»
5	Released goods that do not require culinary processing for sale	1332 «Retail goods»	1331 «Goods in stock»
6	The cost of goods released for sale has been increased: - for the amount of the trade margin - for the amount of VAT included in the price	1332 «Retail goods» 1332 «Retail goods»	1333 «Trade margin» 1334 «VAT in the price of goods»

* Compiled on the basis of sources [10, 11]

If the organization provides services with the sale of food products, as well as other types of services, then for separate accounting of revenue, financial results from retail trade in food products and from other types of catering services provided to accounts for accounting for revenue, the actual cost, sub-accounts of the second order can be opened [11].

The capitalization of stocks in a catering organization is carried out by the mass of unprocessed raw materials (gross), the release of semi-finished products - by the net mass. The write-off of sold goods is accounted for at the prices of raw materials, which are determined by the pricing card. The cost of one dish is determined in the calculation card according to the norms for the nesting of products fixed in the collections of recipes for dishes. The costing card helps to determine the cost of production, which is the main distinguishing feature of accounting for the provision of catering services.

Catering services are carried out according to the orders of the enterprise and a set of food products is planned based on the menu plan. The menu plan includes a list of dishes, their quantity and a brief description of each side dish. The dish is prepared according to the menu plan agreed with the customer.

The warehouse manager on demand, on the basis of which a delivery invoice is issued, releases raw materials from the warehouse. In order to simplify documents, organizations use a combined document-requirement, which combines an order for the issue of inventory from the warehouse and an issue invoice. Further, the head of the shop takes stocks in terms of quantity, quality, and condition, according to which the rates of investment in the calculation are calculated. Raw materials in the warehouse are valued at cost, in production - at the sales value calculated in the pricing card. After calculating the cost of the dish / order, production costs are calculated in the pricing card to determine the sales price. At the end of production, finished products are released at points for sale on the basis of invoices or pick-up sheets.

The act on the sale of kitchen products is drawn up after the release of finished products from production. The total amount of goods sold must correspond to the contract concluded between the customer and the contractor. The procedure for the implementation of catering services is carried out according to the schemes of active and passive sales (Figure 2).

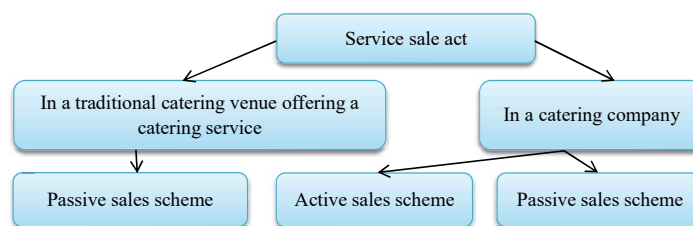


Figure 2. The system of active and passive sales in the provision of catering services*

* Compiled by the authors based on sources [3, 9, 10]

A commission at least 2 times a month carries out inventory of stocks in production, the actual balances are drawn up by the "Act on the withdrawal of balances of products and semi-finished products."

Revenue from the sale of catering services is negotiated in an agreement, which is regulated in accordance with IFRS 15 "Revenue from Contracts with Customers". Revenue is determined in two cases: received at the cash desk and received on bank accounts. The correctness of the reflection of income from the sale of products and services allows you to reflect the revenue of the organization, as well as identify the costs incurred for the production of products. Expenses and income should be mirrored in catering accounting as it arises from joint transactions, contracts or events. After the sale of finished products and semi-finished products, the amount of the sold trade margin is determined by calculation. At the end of the month, realized trading margins are corrected using the "red storno" method.

Conclusion. In this study, we have determined the value of using and further dissemination of catering services in the republic in the context of the Covid-19 pandemic. It was found that the domestic catering market is concentrated mainly in two large cities - Nur-Sultan and Almaty. The inability of a number of public catering enterprises to restructure their work in a new way, taking into account the current situation, uncertainty and risks, eventually led to a complete closure or suspension of activities.

The study improves understanding of the essence of catering services, which is a complex technological and management process. The specifics of the field service provides for all possible situations: special transport, an additional supply of food, cutlery and dishes, boxes for transporting food. Hence, accounting should ensure control over the state of stocks, their efficient use in production, and optimization of costs incurred in the course of the organization's activities.

The peculiarities of accounting for catering services are associated with the need, on the one hand, to reflect the cooking process, on the other hand, to store, transport and sell products. The main difference between public catering and catering from other industries is that the price of products includes the cost of raw materials and products, other elements and income are reflected in the price indirectly - through a trade margin.

The results of the study are of practical importance for catering companies with regard to specific documents and accounting entries. Since catering services are widely used in enterprises of Kazakhstan, as well as its development has been rendered by the recently announced partial restrictions on social contacts in connection with the Covid-19 coronavirus pandemic, there is a growing need to improve the provision of services, and, accordingly, cost accounting procedures.

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КЕЙТЕРИНГТІК ҚЫЗМЕТТЕРДІ ЕСЕПКЕ АЛУ ЕРЕКШЕЛІКТЕРІ

Андатпа

Мақалада қоғамдық тамақтандыру қызметтерін бірі кейтерингтің есепке алуды ұйымдастыруы қарастырылады, ол тапсырыс беруші белгілеген жерде компания қызметкерлеріне қызмет көрсетуді және толық спектрін қамтиды. Қоғамдық тамақтандыру қызметтері тұтынушылар тарапынан сұранысқа ие және осы саладағы бәсекелестіктің күшеюіне және Covid-19 пандемиясымен байланысты ауыр әлеуметтік-экономикалық салдарға байланысты кеңейіп, жетілдіріліп отырады.

Жұмыста Қазақстанда қоғамдық тамақтандыру қызметтерінің негізгі тұтынушылары корпоративтік клиенттер болып табылатынын, олардың тапсырысы үлесінің 70%-ды құрайтынын атап көрсетілген. Қазақстандық нарықтағы қоғамдық тамақтандырудың жағдайы мен келешегі талданды, оның басым сегменттері атап өтілді: кейтерингтік қызметтері, корпоративтік қызметтер, борттағы тамақтану. Қазақстандағы қоғамдық тамақтандыруды ұйымдастыруды құқықтық реттеуді, қоғамдық тамақтандыру операцияларының құжаттамасын, синтетикалық және аналитикалық есептері зерттелді.

Зерттеу нәтижелері нақты құжаттар мен бухгалтерлік жазбаларға қатысты қоғамдық тамақтандыру кәсіпорындары үшін практикалық маңызы орасаң зор. Отандық кәсіпорындарда қызметтің осы түрінің кеңеюіне, сондай-ақ Covid-19 пандемиясына байланысты әлеуметтік байланыстарға жақында жарияланған ішінара шектеулерге байланысты, көрсетілетін қызметтердің әдістері мен түрлерін жетілдіру қажеттілігі өсуде, атап айтқанда, қоғамдық тамақтандыру кәсіпорындары, соған сәйкес олардағы шығындарды есепке алу тәртіптері.

ОСОБЕННОСТИ УЧЕТА КЕЙТЕРИНГОВЫХ УСЛУГ

Аннотация

В статье рассматривается организация учета кейтеринговых услуг, предполагающие организацию питания и полный комплекс обслуживания работников компаний по месторасположению, определенному заказчиком. Услуги по предоставлению продуктов общественного питания пользуются спросом со стороны потребителей, продолжают расширяться и совершенствоваться в связи с возрастающей как конкуренции в этой сфере, так и серьезными социально-экономическим последствиями, связанными с пандемией Covid-19.

В работе отмечено, что основными потребителями кейтеринговых услуг в Казахстане являются корпоративные клиенты, доля заказов от которых составляет 70%. Проанализировано состояние и перспективы кейтеринга на казахстанском рынке, выделены его приоритетные сегменты: выездное обслуживание, корпоративное обслуживание, бортовое питание. Изучены нормативно-правовое регулирование организации в Казахстане кейтеринга, документальное оформление, синтетический и аналитический учет кейтеринговых операций.

Результаты исследования имеют практическую значимость для кейтеринговых предприятия, касательно специфических документов, бухгалтерских проводок. В связи с расширением данного вида услуги на отечественных предприятиях, а также с периодически объявляемыми в последнее время частичные ограничения социальных контактов в связи с пандемией Covid-19 растет необходимость усовершенствования способов и видов оказания услуг предприятий общественного питания, и, соответственно, процедур учета затрат в них.

