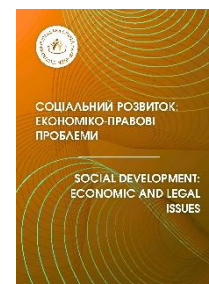




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Documentation Support of Entrepreneurial, Commercial and Exchange Activities

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ABSTRACT

In the context of the digital transformation of the economy, the strengthening of regulatory requirements, and the growth in the volume of business operations, the proper organization of documentary support for entrepreneurial, trading, and exchange activities is becoming increasingly important. Documents serve as a key instrument for recording economic relations, ensuring legal certainty and transparency of business processes, as well as minimizing financial and legal risks of economic entities. Despite the existence of regulatory and legal frameworks in the field of economic activity, the system of documentary support remains fragmented and insufficiently unified, which complicates enterprise management, reduces the effectiveness of control, and restrains the implementation of modern electronic document management systems. In the course of scientific analysis, the methods of analysis and synthesis were used to generalize scientific approaches to interpreting the concept of documentary support and to determine its functional purpose. The comparative method was applied to identify the specific features of documentary support for entrepreneurial, trading, and exchange activities. The system approach made it possible to consider documentary support as an integral system of interrelated elements, while the logical-structural method was used to formulate conclusions and practical recommendations for its improvement. During the study, the author analyzed scientific sources on the issues of documentary support of economic activity, determined the role and significance of documentary support in various types of economic activity, and systematized the main problems of its organization under modern conditions. Based on the obtained results, it was concluded that effective documentary support is a necessary condition for ensuring the stability and legal protection of entrepreneurial, trading, and exchange activities. The directions for practical implementation of the research results are proposed, including standardization and unification of documents, expansion of the use of electronic document management, and improvement of the level of professional training of specialists in the field of documenting business processes.

KEYWORDS

documentary support, entrepreneurial activity, trading activity, exchange activity, business operations, document management.





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Документальний супровід підприємницької, торговельної та біржової діяльності

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В умовах цифрової трансформації економіки, посилення регуляторних вимог і зростання обсягів господарських операцій особливого значення набуває належна організація документального супроводу підприємницької, торговельної та біржової діяльності. Документи виступають ключовим інструментом фіксації економічних відносин, забезпечення правової визначеності та прозорості бізнес-процесів, а також мінімізації фінансових і правових ризиків суб'єктів господарювання. Незважаючи на наявність нормативно-правового регулювання у сфері господарської діяльності, система документального супроводу залишається фрагментарною та недостатньо уніфікованою, що ускладнює управління підприємствами, знижує ефективність контролю та стримує впровадження сучасних електронних форм документообігу. У ході наукового аналізу використано методи аналізу та синтезу для узагальнення наукових підходів до трактування поняття документального супроводу та визначення його функціонального призначення. Порівняльний метод застосовано для виявлення особливостей документального забезпечення підприємницької, торговельної та біржової діяльності. Системний підхід дозволив розглянути документальний супровід як цілісну систему взаємопов'язаних елементів, а логіко-структурний метод – сформулювати висновки та практичні рекомендації щодо його вдосконалення. У ході дослідження автором проаналізовано наукові джерела з проблематики документального забезпечення господарської діяльності, визначено роль і значення документального супроводу в різних видах економічної діяльності, а також систематизовано основні проблеми його організації в сучасних умовах. На підставі отриманих результатів зроблено висновок, що ефективний документальний супровід є необхідною умовою забезпечення стабільності та правової захищеності підприємницької, торговельної та біржової діяльності. Запропоновано напрями практичного впровадження результатів дослідження, зокрема стандартизацію та уніфікацію документів, розширення використання електронного документообігу, а також підвищення рівня професійної підготовки фахівців у сфері документування господарських процесів.



КЛЮЧОВІ СЛОВА

документальний супровід, підприємницька діяльність, торговельна діяльність, біржова діяльність, господарські операції, документообіг.

1. Introduction

The current stage of development of entrepreneurial, trade and exchange activities is characterized by a significant complication of economic processes, an increase in the volume of information flows and an increase in requirements for transparency and evidence of economic transactions. Under these conditions, documentary support ceases to perform a purely auxiliary function of recording the facts of economic activity and acquires strategic importance as a tool for management, control, legal protection and risk minimization. The quality and completeness of documentation directly affect the stability of business functioning and trust between market participants. The increased digitalization of the economy and the spread of e-commerce are significantly transforming approaches to documentary support. The increase in the number of transactions, the remote nature of concluding transactions, the use of electronic platforms and marketplaces necessitate the processing of significant arrays of documents in a short time. According to international organizations, the volume of electronic sales in the world is growing annually by tens of percent, which creates an additional burden on document management systems and increases the risks of errors, data duplication and loss of information. At the same time, the role of state regulation and control over economic activity is growing, which is manifested in the introduction of electronic reporting, electronic invoices, and systems of real data exchange between business and regulatory authorities. Such trends are aimed at increasing tax discipline and market transparency, but at the same time reveal the problems of fragmentation of regulatory regulation and the lack of uniform approaches to the formation and use of documents in various fields of activity.

The problem of documentary support becomes especially difficult in the field of exchange activities, where transactions are characterized by high speed, significant financial volumes and increased risks. Exchange transactions require clearly regulated documentation at all stages - from concluding contracts to clearing and reporting. Under the conditions of annual growth in exchange trading volumes and complication of financial instruments, even minor shortcomings in the system of documentary support can lead to significant economic losses and legal disputes. In practice, documentary support of entrepreneurial, trade and exchange activities often remains disconnected and inconsistent: documents are created in different information systems, according to different standards and with different requirements for details and storage periods, which complicates the management of business processes, increases administrative costs, reduces the effectiveness of control and hinders the full implementation of electronic document management, especially for small and medium-sized enterprises.

Thus, a scientific and practical problem is formed, which consists in the discrepancy between the modern requirements of the digital economy for the speed, unification and evidence of documents and the real state of the organization of documentary support of economic activity. Solving this problem requires a systematic scientific understanding of the essence of documentary support, identification of its key elements and development of approaches to improving the documentation of entrepreneurial, trade and exchange activities, taking into account modern trends in economic development.

2. Literature Review

The analysis of scientific papers on the problems of entrepreneurial activity shows that most of the studies are focused on the disclosure of the economic essence of entrepreneurship, its functions, organizational forms and role in the development of the national economy. Thus, in the textbook of Marchenko, entrepreneurial activity is considered as a complex socio-economic system that combines initiative, innovation and responsibility of an economic entity [1]. The author emphasizes the importance of regulatory and legal support of entrepreneurship, but the issues of documentary support are covered mainly in the context of accounting and registration procedures.

Smentyna in her work focuses on the economic foundations and organizational mechanisms of entrepreneurial activity, considering in detail the processes of planning, organization, motivation and control [2]. The researcher emphasizes the importance of information support for enterprise management, but documentary support is interpreted as an auxiliary element of the accounting and

reporting system, without a comprehensive analysis of its role in ensuring legal certainty of business transactions.

In the work of Valinkevych, entrepreneurship is presented as the basis for the formation of a competitive environment and economic growth. The author reveals the peculiarities of the creation and functioning of business entities, the issues of contractual relations, financial support and risk management [3]. At the same time, documentary support is considered fragmentary, mainly through the prism of registration of certain types of business transactions.

Educational materials by Karpiuk are focused on the formation of practical skills in the field of entrepreneurship and contain characteristics of the main documents necessary for starting and running a business [4]. At the same time, this source lacks a systematic approach to documentary support as an integral subsystem of business management.

A separate aspect related to the information transformations of the modern economy is highlighted in the work of Andriyiv et al., where changes in the labor market of the EU and Ukraine in the context of the COVID-19 pandemic are analyzed [5]. The authors emphasize the growing role of digital technologies and information processes, which indirectly confirms the need to rethink approaches to documenting economic activity in the context of digitalization.

Generalization of the analyzed sources allows us to conclude that the scientific literature is quite widely represented in the study of the economic and organizational foundations of entrepreneurial activity, but the issues of documentary support are mostly considered indirectly. This necessitates further research aimed at the formation of an integrated approach to documentary support of entrepreneurial, trade and exchange activities as an important component of effective management in modern conditions.

3. Problem Statement

The article is aimed at theoretical substantiation of the essence and role of documentary support of entrepreneurial, trade and exchange activities, as well as determining the directions for its improvement in the context of digitalization and strengthening regulatory requirements.

4. Methods and Materials

The methodological basis of the study is a set of general scientific and special methods of cognition, the application of which provided a comprehensive analysis of the problems of documentary support of entrepreneurial, trade and exchange activities. The choice of methods is due to the need to combine the theoretical understanding of the essence of the phenomenon under study with the analysis of the practice of its implementation in modern economic conditions.

In the process of research, the method of analysis and synthesis was used, with the help of which the scientific works of domestic and foreign scientists on the issues of document science, management, accounting and economic law were worked out, as well as various approaches to the interpretation of the concept of documentary support were generalized. The comparative method was used to compare the features of documentary support of entrepreneurial, trade and exchange activities, which made it possible to identify common features and specific characteristics of each type of activity. With the help of a systematic approach, documentary support is considered as an integral set of interrelated elements covering the creation, processing, movement, storage and use of documents.

The materials of the study were scientific publications, monographs, manuals, regulations regulating entrepreneurial, trade and exchange activities, as well as information resources of public authorities and professional organizations. The use of these sources ensured the objectivity and scientific validity of the results obtained.

5. Results and Discussion

Entrepreneurial activity in modern conditions of economic development is characterized by an increase in the complexity of economic processes, increased competition and increased requirements for transparency and responsibility of business. In such conditions, documentary support becomes especially relevant as a necessary component of the organization and implementation of

entrepreneurial activity, which ensures the fixation, confirmation and reproduction of the results of business transactions. Documents accompany all stages of the enterprise's functioning - from its creation and organizational design to the sale of products, financial settlements and termination of activities. They are the main source of information for managerial decisions, accounting, control and analysis of performance. Duly executed documentation creates the legal basis for business relations and serves as a means of protecting the interests of business entities. Significant changes in the field of entrepreneurship are associated with the active introduction of digital technologies and the transition to electronic forms of interaction between business, counterparties and the state. The expansion of electronic document management helps to increase the efficiency of business processes, but at the same time puts forward new requirements for the authenticity, security and evidentiary value of documents, which necessitates a rethinking of traditional approaches to documentary support.

In scientific research, documentary support is considered as an important element of the enterprise management system, but often it is analyzed fragmentarily - through the prism of accounting, legal support or office work. This approach does not allow to fully reveal its role in ensuring the integrity and efficiency of entrepreneurial activity, especially in the context of the integration of various types of economic processes. The practice of functioning of business entities indicates the presence of several problems in the field of documentary support, in particular, inconsistency of regulatory requirements, insufficient unification of documents and the complexity of their integration into unified information systems, which complicates business management, increases administrative costs and increases the risks of legal and financial violations. In view of the above, the study of documentary support of entrepreneurial activity is an urgent scientific task that requires an integrated approach and taking into account modern trends in economic development. A thorough analysis of this problem allows us to form theoretical foundations and practical recommendations for improving the documentation system as an important condition for effective and sustainable development of entrepreneurship [6].

Documentary support of entrepreneurial activity is a system-forming element of the functioning of business entities, as it ensures the fixation, confirmation and reproduction of all key business processes. Through the documents, the facts of the establishment of an enterprise, the organization of production, the implementation of business operations, resource management and interaction with counterparties and government agencies are reflected. It is the documents that form the evidentiary basis of entrepreneurial activity and ensure its legal legitimacy (Table 1).

Table 1. Structure of documentary support of entrepreneurial activity

Stage of entrepreneurial activity	Main types of documents	Functional purpose
Establishment of the enterprise	Constituent documents, registration applications, licenses	Acquisition of the legal status of a business entity
Organization of activities	Orders, regulations, internal regulations	Formation of an internal management system
Business transactions	Contracts, invoices, acts, invoices	Fixing the movement of resources and fulfilling obligations
Financial settlements	Payment documents, bank statements	Cash flow control
Accounting and reporting	Primary documents, reports, declarations	Ensuring accounting and control
Interaction with the state	Tax and statistical reporting	Compliance with regulatory requirements
Electronic document management	Electronic contracts, e-signature	Optimization and digitalization of processes

Source: Summarized by the authors based on [7–8].

At the initial stage of entrepreneurial activity, documentary support covers the processes of registration of a business entity, formation of constituent documents, obtaining permits and opening accounts. These documents lay down the legal status of an entrepreneur and determine the scope of his activities. Errors or inaccuracies at this stage can have long-term negative consequences, in particular in the form of legal restrictions or financial sanctions.

In the process of current economic activity, documentary support ensures the execution of contracts, primary accounting documents, financial and settlement transactions. The documents record the movement of material, financial and labor resources, which allows you to monitor the fulfillment of obligations, evaluate the effectiveness of activities and make informed management decisions. The reliability of accounting and management accounting depends on the quality of primary documents. Documentary support is of particular importance for the interaction of an entrepreneur with

counterparties. Contracts, additional agreements, acts of work performed and invoices serve as the basis for the emergence of rights and obligations of the parties. In the event of disputes, properly executed documents act as the main means of protecting the interests of the entrepreneur in court or out of court.

No less important is the role of documentary support in relations with government agencies. Tax reporting, statistical data, personnel documents and reports on labor protection form the information base of state control. Compliance of documents with the established requirements reduces the risk of penalties, inspections and blocking of economic activities. In modern conditions, entrepreneurial activity is increasingly focused on the use of electronic documents and digital management systems. Electronic document management allows you to reduce time costs, reduce the cost of storing paper media and increase the efficiency of management processes. At the same time, this puts forward new requirements for the authenticity, integrity and security of electronic documents. The problem remains the fragmentation of the organization of documentary support, when different groups of documents are maintained separately and are not integrated into a single management system. This approach complicates the analysis of activities, increases the risk of information loss and reduces the effectiveness of internal control. For entrepreneurial activity, it is especially important to coordinate the documentation of all stages of business processes.

Therefore, documentary support of entrepreneurial activity should be considered as an integral system covering all stages of the life cycle of an enterprise, from creation to termination of activity. Its proper organization is a prerequisite for effective management, legal protection of the entrepreneur and sustainable business development in the modern economy. Trade activity is one of the key areas of the economy, which ensures the movement of goods from the producer to the final consumer and forms a significant share of the gross domestic product. The effectiveness of its implementation largely depends on the proper organization of documentary support, which ensures the fixation of business transactions, compliance with contractual obligations and legal certainty of relations between participants in the trade process.

Documentary support of trade activities covers a set of documents and procedures related to the planning, organization and implementation of trade operations. Through the documents, the terms of delivery of goods, pricing, the procedure for settlements, the terms of fulfillment of obligations and the responsibility of the parties are reflected. Thus, documents are the main tool for formalizing trade relations.

Table 2. Documentary support of trade activities

Trading Activity Stage	Main types of documents	Functional purpose
Planning of trading activities	Business Plan, Sales Plans, Marketing Programs	Justification of directions of development and scope of activities
Selection and conclusion of contracts	Sales contracts, supplies, commissions, additional agreements	Determination of the rights and obligations of the parties
Purchase of goods	Purchase requests, invoices, quotations	Formation of supply terms
Acceptance of goods	Consignment notes, acceptance certificates, quality certificates	Confirmation of receipt of goods
Storage of goods	Warehouse orders, warehouse accounting cards	Inventory accounting and control
Sale of goods	Invoices, cash receipts, invoices	Proof of sale
Financial settlements	Payment orders, bank statements	Cash flow control
Accounting and reporting	Primary documents, accounting registers	Formation of accounting information
Tax security	Tax invoices, declarations	Fulfillment of tax obligations
Archiving documents	Electronic and paper archives	Preservation of the evidence base

Source: Summarized by the authors based on [10–11].

The central place in the documentary support of trade activities is occupied by contracts of sale, supply, commissions and other civil law agreements. They determine the legal framework of interaction between the seller and the buyer, regulate the volume, assortment and quality of goods. The quality of contractual documentation directly affects the stability of trade relations and the ability to protect the interests of the parties. An integral part of trade activity are documents accompanying the movement of goods. These include consignment notes, expense invoices, acts of acceptance and transfer, certificates of quality and origin of goods. Such documents confirm the fact of transfer of goods, their quantitative and qualitative characteristics, and also serve as the basis for accounting and control.

Financial documents occupy a special place in the system of documentary support of trade activities. Invoices, payment orders, cash documents, electronic checks and invoices ensure the fixation of monetary settlements between counterparties. They are the basis for the formation of financial statements, control of the movement of funds and the fulfillment of tax obligations. Documentary support of trade activities is closely related to the accounting system. Primary documents serve as an information base for reflecting trade transactions in the registers of accounting and reporting. The reliability and timeliness of the execution of primary documentation determine the quality of accounting information and the possibility of conducting economic analysis. A significant role in trade activity is played by documenting relationships with government agencies. Tax invoices, declarations, reports to statistics and control bodies ensure compliance with regulatory requirements. Compliance with the established documentation rules reduces the risk of financial sanctions and unscheduled inspections. Modern trade activity is increasingly focused on the use of electronic forms of documentation. Electronic contracts, electronic invoices, electronic data interchange systems and electronic signatures help speed up trade operations and reduce administrative costs. At the same time, this requires proper legal and technical support for electronic document management.

Documentary support becomes especially relevant in the context of the development of e-commerce and multi-channel sales. Trade transactions are carried out remotely, and documents often exist exclusively in electronic form, which puts forward increased requirements for the preservation, protection and reproducibility of documents in the event of disputes or inspections. The problem for many trade entities is the inconsistency of documentary processes and the lack of a unified document management system. The use of different software products and document formats makes it difficult to exchange information and increases the risk of errors. These problems are especially acute in small and medium-sized businesses. Effective documentary support of trade activities involves not only the correct execution of documents, but also the clear organization of their movement, storage and access. The introduction of internal regulations, standardization of document forms and automation of document flow contribute to increasing the transparency of trade processes and the quality of management decisions. Thus, documentary support of trade activities is a complex system that covers legal, organizational and informational aspects of the functioning of trade enterprises. Its proper organization is an important condition for the efficiency of trade operations, compliance with legal requirements and ensuring the sustainable development of trade business in modern economic conditions [9].

Exchange activity is a special form of organized market, characterized by a high level of formalization, standardization and regulation of all processes. In such conditions, documentary support is not only a means of recording business transactions, but also a key mechanism for ensuring transparency, trust and stability of the exchange market. It is through documents that the legitimacy of exchange transactions and the fulfillment of obligations by all trading participants are confirmed. Documentary support of exchange activities includes a set of documents that ensure the preparation, conclusion, execution and accounting of exchange transactions. It includes exchange trading rules, regulations, agreements between participants, purchase and sale orders, exchange contracts, clearing and settlement documents. Such a system of documents forms the regulatory and organizational basis for the functioning of the exchange (Table 3).

Table 3. Documentary support of exchange activities by stages

Stage of exchange activity	Main documents	Purpose of documents
Admission of participants	Registration applications, constituent documents	Confirmation of the right to participate in the auction
Organization of tenders	Exchange rules, regulations	Regulatory support of bidding
Bidding	Applications, protocols, electronic journals	Fixation of the will of the parties
Making deals	Exchange contracts	Consolidation of the terms of the agreement
Clearing	Clearing reports	Reconciliation of mutual obligations
Calculations	Payment documents	Fulfillment of financial obligations
Accounting and reporting	Accounting registers, reports	Control and analysis of operations
Regulatory Oversight	Reports, compliance documents	Compliance with the law
Archiving	Electronic and paper archives	Preservation of the evidence base

Source: Summarized by the authors based on [10–11].

At the stage of admission of participants to exchange trading, documentation of registration and accreditation procedures plays an important role. Documents confirming the legal status, financial viability and compliance of participants with the established requirements are a prerequisite for their participation in exchange transactions, which minimizes the risks of unfair behavior and ensures market stability. Directly during exchange trading, documents that record the will of the parties are of key importance. Buy or sell orders, trading minutes, electronic messages and transaction logs reflect the course of trading and serve as proof of the conclusion of exchange transactions. In modern conditions, these documents are mainly generated in electronic form using specialized trading systems. The result of exchange trading is the conclusion of an exchange contract, which acts as the main document that determines the terms of execution of the transaction. It fixes the subject of the transaction, the price, the terms of delivery or settlements, as well as the responsibility of the parties. The quality of execution of exchange contracts directly affects the possibility of their execution and the settlement of possible disputes.

An important element of documentary support of exchange activities is clearing and settlements on concluded transactions. Clearing reports, settlement statements, payment documents and confirmation of the fulfillment of obligations ensure the completion of exchange transactions. Such documents perform a control function and reduce the financial risks of market participants. Documentary support of exchange activities is closely related to the accounting and reporting system. Exchange transactions are subject to reflection in the accounting of participants, as well as in the exchange's reporting to regulatory authorities. Reliability and completeness of documentation is a prerequisite for audit and financial control. Documents related to regulatory supervision and compliance are of particular importance in exchange activities. Exchange reports, customer identification documents, internal control and risk management materials ensure compliance with legal requirements and international standards. Proper documentary support in this area helps to increase confidence in the exchange market. In modern conditions, documentary support of exchange activities is increasingly based on electronic technologies. The use of automated trading systems, electronic archives and digital signatures allows you to increase the speed of information processing and reduce operating costs. At the same time, this puts forward increased requirements for data protection, integrity and preservation of electronic documents.

Thus, documentary support of exchange activities is a complex multi-level system that ensures the functioning of the organized market at all stages, from the admission of participants to the completion of settlements on transactions. Its effective organization is a prerequisite for the stability of the exchange market, risk reduction and transparency of economic relations. Consideration of documentary support of entrepreneurial, trade and exchange activities allows us to assert that documents are a universal tool for formalizing economic relations in all market segments. Regardless of the type of activity, documentation ensures the recording of business transactions, confirmation of the rights and obligations of participants, and also creates an information base for managerial decisions and control of the results of activities. A common feature for entrepreneurial, trade and exchange activities is the growing role of documentary support in the context of digitalization of the economy. The transition to electronic forms of documentation changes traditional approaches to the organization of document flow, increases the efficiency of business processes and at the same time puts forward new requirements for the security, authenticity and preservation of documents, which necessitates the revision of existing documentary support systems.

At the same time, each of the considered activities has its own specific documentary support. In entrepreneurial activity, the emphasis is on comprehensive documentation of all stages of the business life cycle, in trade - on ensuring the movement of goods and settlements, in exchange - on strict regulation and standardization of operations. Taking into account these features is a prerequisite for effective organization of documentation. The analysis of modern practice shows that the main problems in the field of documentary support are the fragmentation of regulatory regulation, insufficient unification of documents and the complexity of integration of various information systems. Overcoming these problems requires a systematic approach, a combination of scientific developments and practical experience of business entities.

6. Conclusions

As a result of the study, it has been established that documentary support is an integral part of the effective functioning of entrepreneurial, trade and exchange activities. It performs not only information and accounting, but also legal, control and management functions, ensuring the stability of economic relations and reducing risks in economic activity. It is substantiated that in the context of the digital transformation of the economy, documentary support acquires a new quality and needs to be adapted to the use of electronic documents and automated management systems. Electronic document management expands business opportunities, but requires proper regulatory, organizational and technical support to maintain the evidentiary value of documents.

It has been proved that the effectiveness of documentary support largely depends on the level of unification and standardization of documents, the consistency of internal regulations and the integration of documentary processes into a single management system. Special attention should be paid to improving the professional competence of specialists responsible for documenting business transactions. The practical significance of the research results lies in the possibility of their use to improve the systems of documentary support at enterprises, trade organizations and exchanges. The proposed generalizations and conclusions can serve as a basis for further scientific research and the development of methodological recommendations for optimizing the documentary support of economic activity in modern economic conditions.

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