

**Ниценко В.С. Функционирование агропромышленных предприятий в современных условиях хозяйствования**

*Установлено, что агропромышленные предприятия являются одной из доминирующих форм интегрированных формирований агропродовольственной сферы. Проанализирована произвольная выборка агропромышленных предприятий по размерам дохода и площади земель в обработке, результаты которой показали, что все они частной формы собственности, большинство из которых единоличное владение и партнерство. Обобщение результатов исследований показали, что 100% агропромышленных предприятий занимаются производством продукции растениеводства и 35% – животноводства. Проведена группировка агропромышленных предприятий по размерам доходов, площади земельных угодий и уровнем дохода на 1 га. Выяснено, что почти половина агропромышленных предприятий не имеют перерабатывающих мощностей и отнести их к таким трудно.*

**Ключевые слова:** *агропромышленное предприятие, доход, площадь земель, группировка, эффективность.*

**Nicenکو V.S. The agricultural enterprises in the modern business environment**

*Established that agroindustrial enterprises is one of the dominant forms of integrated units agri sector. Analyzed a random sample of agricultural enterprises by size of income and the amount of land under cultivation, the results of which showed that all of them are privately owned, most of them sole ownership and partnership. Summary results showed that 100% of agricultural enterprises engaged in crop production and 35% – livestock. A grouping of agricultural enterprises by size of income, land area and income per 1 ha. It was found that almost half of agricultural enterprises have processing capacity and assign them to such difficult.*

**Keywords:** *agriculture enterprise revenue, land area, grouping, efficiency.*

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**SINGLE METHODOIKAL INFORMATION SYSTEM OF ACCOUNTING**

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**Formulation of the problem in general.** In today's IT development for diverse role played by labor accounting information systems. Today in Ukraine offers a variety of information systems to help accountants that allow you to quickly update knowledge accountant. However, a large amount of information, hundreds of magazines,

thousands of scientific papers, articles experts, and consultations professionals does not contain all the information required in a complex.

**Analysis of the last researches and publications.** The problem of developing and implementing of the single methodical information system of accounting today is very relevant, since its introduction accountant will work more creative, aimed at improving the organization and accounting. The study of theoretical and methodological aspects of the development and implementation of information systems and technology involved in accounting scholars such as N.T. Belukha, F.F. Butynets, S.V. Ivahnenkov, Y.A. Kuzminskyy, M.G. Chumachenko. These scientists have made a significant contribution to the development of information systems of accounting. However, a number of issues concerning the creation and implementation of a unified methodology of the system is not investigated.

**Formulation of aims of the article.** A research aim is a theoretical ground of creation of the single methodical information system of accounting, generalization of features and advantages of the use and suggestion of her development at legislative level.

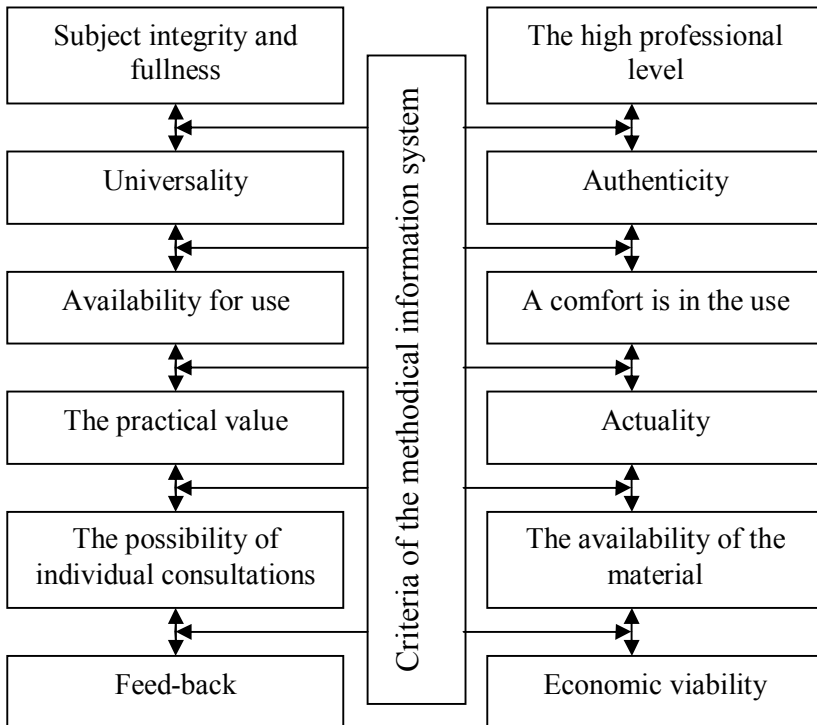
**The main material research.** With currently available on the market reference divers - search engines can solve various problems from the scope of an employee. However, even in the face of large-scale automation solution accounting problems are not completely solved the issues associated with timely information regarding changes in the regulatory - legal framework that related to accounting, consistency and timeliness of its receipt, automatic consolidation of certain data.

For a more complete understanding of the term "information system" should be thoroughly consider what is meant by information and how it forms a system. Founder foundations of information theory Claude Shannon information as regards remove uncertainty of our knowledge of individual objects [1]. N.V. Makarova defines information as evidence of objects and phenomena of the environment and their options, features and condition that reduce available about them uncertain, incomplete knowledge [2]. Information - a testimony of persons, objects, facts, events, phenomena and processes that expressed in any objective form, enabling storage and distribution. Information is not characteristic of the message, and the ratio between the message and its consumer. Accordingly, under the information exchange process can be understood as a set of data from their recipient. This interpretation allows to distinguish information from data. The term "system" means any entity that is simultaneously considered as a whole and as incorporated in order to achieve the goals set different elements. By adding to the definition of "system" of the word "information" indicates the purpose for its creation and operation.

Information systems inducted collect, store, process, search, delivery of information that is needed in decision-making tasks from any region. Thus information system - a set of interrelated tools, methods and personnel used for storage, processing and delivery of information in order to achieve their goals. The most accurate conclusion regarding the goals and objectives of the information system of accounting, in our opinion, given the R.I. Machuhoyu "the main purpose and the main task of accounting information system is to create an information base on the activities of the entity in the form of the most usable potential consumers. " He notes that "the totality of works by collecting, recording, storing, processing and transmitting information users typically is information or technical process information accounting system" [3]. Expanding the theoretical aspects of information systems in enterprise management scholars mainly entails the following tasks information systems: 1) the collection of information from various sources; 2) registration, processing and delivery of information that describes the object state management; 3) the distribution of information between managers and performers units [4 - 6]. Qualifications for the post of accountant contain the following: "The accountant should know: normative, methodological and other guidance materials and organization of accounting and financial reporting, accounting policies, accounting system registers, procedures and methods of registration information, rules and workflow processing technology accounting information in the enterprise, chart of accounts for assets, capital, liabilities and business operations of enterprises and organizations, and form a system of internal (management) accounting, reporting and control" [7]. But, in practice, the amount of these regulations is so large, constantly updated and supplemented, and experienced accountants are constant chaos it brings in everyday work and not get lost in so many "Normative" very difficult. One of the criteria of quality accounting - are accountants use of management information systems and technologies. Before accountants there is a need in the collection, processing and documenting information. Improving the efficiency of accountants possible through the use of computer technology. During the studies found that it is necessary to create a unified methodical information system that will provide answers to all questions regarding changes in legislation, existing methodological approaches to accounting. This system should be not only relevant, but also appropriate for all businesses. Given the current needs of accountants and managers developed businesses, we have established the following criteria proposed methodical information system (Fig. 1). Single methodical information system will provide: collection, storage, systematization, analysis and synthesis of information on accounting in a single database; information -

telecommunication links between the parties, the exchange of information between them; support study and make timely management decisions using actual regulatory - legal framework of accounting.

Consequently, the proposed methodical information system should contain a sufficiently large number of materials and articles on accounting and taxation. Presented teaching materials systems should be subject integrity and cover all areas of accounting at the enterprises of different ownership.

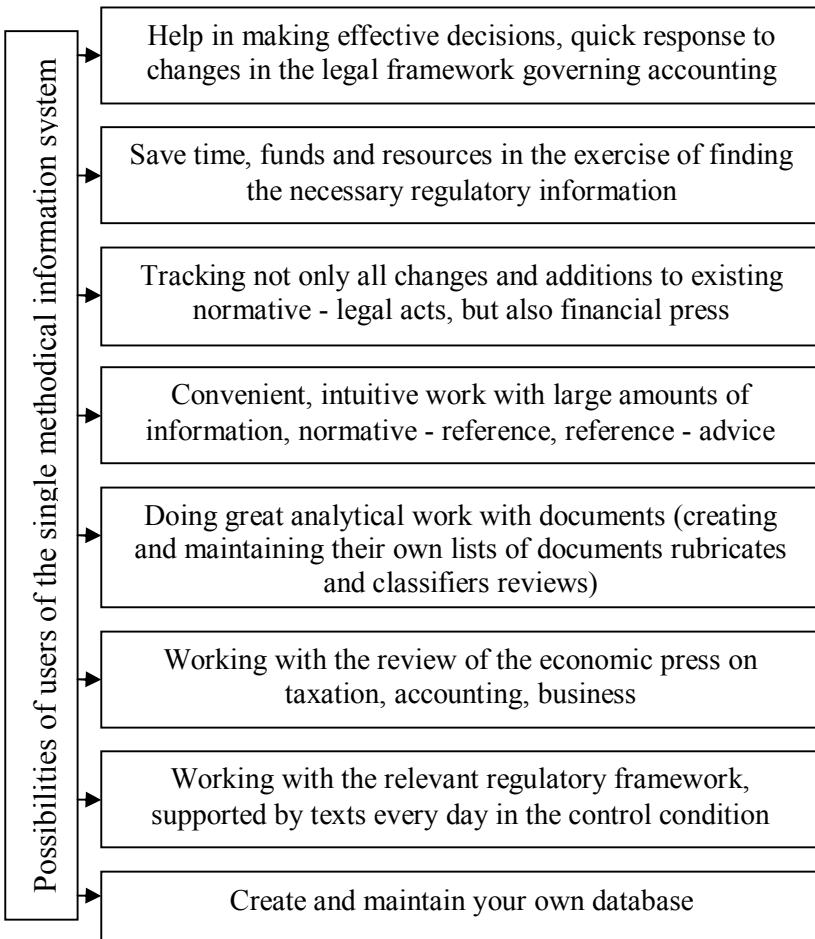


**Fig. 1. Criteria of the offered single methodical information system**

The proposed unified methodical information system will give users the following features (Fig. 2)

Materials to be significant (must include parcels on legislation, arbitration practice, letters ministries and agencies) should not contain any inaccuracies and distortions. The proposed system should be universal, be focused on a wide range of users (not to be specialized private sector). The information system should not contain materials to study accounting,

materials that will be contained in the system should be focused on professional accountant who has specialized education and know the basics of accounting and taxation. Articles of accounting must be written in accessible language experts in accounting and taxation, (with great experience in the field of accounting, consulting on accounting) are not overloaded with redundant information should be clear and concise, not to accountants spend a lot of time to study them.



**Fig. 2. Indisputable possibilities of users of the single methodical information system**

An important criterion is put forward to the proposed system can be considered a clear structure representation categories (the system must be easy advanced search interface system should be intuitive user shall include the possibility of printing the necessary materials to create bookmarks). Practical examples of accounting and taxation should be about ambiguous situations that often arise in practice due to inconsistencies in the legislation. Considering the factor that today almost all business records are maintained automated information system should include information on the accounting of a situation in the most common applications. In our opinion, the article describing the design features of the obscure and confusing situations in the accounting program, along with theoretical aspects significantly increase the practical value of methodical information system. Materials will be provided daily system must have the date of publication, the user can assess how relevant information it has. Thus, it is useful to tape system had news of which all users would learn about: news of legislation, information in accounting regarding participation in seminars, conferences, technical innovations in information technology (new sites, services, software development solutions). In addition, the proposed methodical information system should be accessible and to users who do not have Internet access. In this case, users can record the latest updates on various media at least twice a month. During our research, there are cases where accountants are faced with a practical "their" situation that never described and has individual nuances. In such cases, the accountant requires individual consultation with its problems in a specialist (lawyer, auditor). The main advantage of methodical information system will provide opportunities for consultations with specialists of a problem. Also, the current system must have feedback from developers to inform them about interesting cases of his practice that are not in their database. Regarding cost information system should be emphasized that the head of the company that makes the decision to purchase the system must correlate the possible benefits of using it with the cost of its acquisition and subsequent maintenance. The cost of the system may depend on the amount of information (information units) to which the user will access. In this regard, system designers can share it on multiple levels, "small business", "the system is a professional", which will be offered set of predefined blocks of information. Besides the cost of the system may depend on the number of jobs in which it will be used.

**Conclusions.** Creation of the single methodical information system a complex and multifaceted process that needs some restructuring of the Ministry of Finance of Ukraine. Success in the creation of the majority depends on attitude, first of all, of the Ministry of Finance of Ukraine. For daily work on the creation of information system in the Ministry of Finance of Ukraine shall be provided an appropriate unit that will control and coordinate all issues of its creation. When building of the single methodical information system should be based on principles: the proposed system should be oriented to paperless technology; should be provided access to data from anywhere part of the system regardless of their place of storage; information should be classified by themes; public information should be available to all users; system should have a single control center, which will proceed with its administration; system should be open to integrating it with other information systems. Just the same approach will do the idea of creation of the single methodical informative system of accounting the more real.

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### **Poluvana L.A. Single methodical information system of accounting**

*The article is devoted to the creation of a single methodical information system of accounting, which will contain all the answers regarding changes in legislation, existing methodical approaches to accounting. This system should be not only relevant, but also appropriate for all enterprises. In the article creation of the single methodical information system of accounting is reasonable in theory; given the current needs of accountants and managers developed enterprises established criteria proposed system; generalized features and advantages of the use; offered development of the system at legislative level.*

**Keywords:** *Information, information systems, information technology, accounting, single methodical information system.*

### **Поливана Л.А. Єдина методична інформаційна система бухгалтерського обліку**

*Статтю присвячено питанням створення єдиної методичної інформаційної системи бухгалтерського обліку, яка буде містити відповіді на всі питання стосовно змін законодавства, діючих методичних підходів з обліку. Ця система повинна бути не тільки актуальною, але і доцільною для всіх підприємств. В статті теоретично обґрунтовано створення єдиної методичної інформаційної системи бухгалтерського обліку; враховуючи сучасні потреби бухгалтерів та керівників розвинутих підприємств, встановлено критерії запропонованої системи; узагальнені особливості та переваги використання єдиної методичної інформаційної системи; запропонована розробка системи на законодавчому рівні.*

**Ключові слова:** *Інформація, інформаційні системи, інформаційні технології, бухгалтерський облік, єдина методична інформаційна система.*

### **Польваная Л.А. Единая методическая информационная система бухгалтерского учета**

*Статья посвящена вопросам создания единой методической информационной системы бухгалтерского учета, которая будет иметь ответы на все вопросы касающиеся изменений в законодательстве, действующих методических подходов в учете. Эта система должна быть не только актуальной, но и целесообразной для всех предприятий. В статье теоретически обосновано создание единой методической информационной системы бухгалтерского учета; учитывая современные потребности бухгалтеров и руководителей развитых предприятий, установлены критерии предложенной системы; обобщены особенности и преимущества использования единой методической информационной системы, предложена разработка системы на законодательном уровне.*

**Ключевые слова:** *Информация, информационные системы, информационные технологии, бухгалтерский учет, единая методическая информационная система.*

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