

даністю, бо якщо бухгалтерський облік перестане бути «панахидою» по фактах господарського життя, що відбулися, то це вже виявиться чимось іншим, приміром, плануванням, прогнозуванням, або ж банальним угадуванням. Але в останньому випадку про науку говорити не доводиться, хіба що мова йтиме про ясновидців. Однак профетизм і бухгалтерський облік, на жаль, несумісні.

При цьому нинішні «метатеоретики», подібно до персонажа з притчі Бурідана, не знають, яку копицю сіна вибрати: контролінг чи стратегічний облік, тим паче, що зверху вони, про всяк випадок, вкриваються однаково – химерною ефемерією management Accounting. Яку, на жаль, беруть за взірць невивагливі претенденти на титул «знаю нічого про все», іронічно сформульований П. Хейне. І безперестанку «досліджують», тобто вправляються в мануляції чужих схоластичних «аспектів», не знаючи навіть смислу цього латиномовного терміна. Сподіваючись, тим не менш, навіть при відсутності бодай дрібки власних хоч би аспектів, змінити своє місце в обліковій теорії з першого позаду щонайменше на протилежне. Тому-то вкотре перевінують чужу полову, намагаючись знайти в ній дешицу зерен, з якими можна буде вийти вже від свого імені на авансцену облікової теорії. Й це подібне до виголошення суфлером зі своєї будки монологу принца Данського в «Гамлеті».

### **Література.**

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## **ACCOUNTING ORGANIZATION OF STORES IN TERMS OF AUTOMATION**

*Yulia V. Abraham, PhD in Economics, associate professor, Department of Accounting, Sumy National Agrarian University*

Today, with the bulk of the retail trade of private companies, their primary focus is profit, in these circumstances, is their legitimate struggle to capture sharp market space and significant complication of organizational structures.

This situation is evolving in a changing market environment, making it more difficult economic conditions and trade sector enterprises require extensive use of advanced information technology in the management process. This is especially significant issue in accounting companies, because it is the main provider of information for the head (with administrative decisions) and for administration (for the effective performance of duties related to providing synchronization of flows of resources, control of compliance with applicable legislation, cash discipline, etc.). The usefulness of accounting information is now determined, completeness, reliability, efficiency and flexibility of user defined submitting the required data is already impossible in terms of manual data processing.

The choice of a rational system of accounting automation must meet the following criteria:

1) establishing a system as the specifics of a particular organization as well as the changes in the legislation of Ukraine, that in the shortest time without loss of details, not only rebuild the chart of accounts, reporting forms, typical wiring, but make statements according to the new accounting requirements;

2) the ability to work not only in local area networks, but also with other sources of financial information, such as the system „Client-Bank” for cashless payments and of payment transactions for cash turnover in retail trade.

All methods of information support of accounting and forms of accounting have the right to exist. But the determining factors when choosing the ways information is its price, timely and full satisfaction of requirements of the accounting system.

Therefore, the transition to new forms of organization of trade must be accompanied by an increase reliability of accounting and control.

For a complete accounting system must perform the following main functions:

– automation of standard procedures: registration of receipt of the goods from the supplier, internal displacement (warehouse and sales area), read the list of goods sold through electronic control-cash apparatuses, revaluation of goods write-off of goods (corruption, fight, others), return to the supplier, the refund from the buyer, the sale by Bank transfer, re-registration;

– maintenance catalogs of goods, warehouses and trading halls, suppliers, customers (non-cash), materially - responsible persons;

– providing information: current balances of products, residues on an arbitrary date, data on the timing of implementation (for food), a history of the movement of goods, the documents;

– obtaining information: turnover (enterprise, business units, suppliers), commodity report, comparative (according to the results of the inventory);

– financial and tax reporting.

The main factor determining the effectiveness of automation is received, the actual effect of it, which must match the expected (it must cover the funds spent by the company on the implementation of the process). If the enterprise is in full disbursement of funds allocated for the automation, and the actual effect on a certain date is lower than expected (that is, the software does not perform all the necessary enterprise functions) this process is unsuccessful. The reasons for this failure may be that the imperfection of the software when using glitches (this will help avoid the use of only licensed products that have been tested and are in demand on the market of information technologies); lack of qualified personnel or no ability to use complicated programs (to minimize this problem will help obligatory preliminary training in the basics of working with software products, is introduced as the basis of creation of corporate information systems); not effective enough specification of requirements and suggestions on automation of accounting works.

Specification of requirements and suggestions on automation of accounting, in our opinion, should be set out in a special position, compiled by a special Commission consisting of: the head of the company (or his Deputy); chief

accountant; relevant external experts in the use of the software product (which it is planned to implement for automation of accounting).

Implementation of automated information systems, of course, has its costs, primarily financial. But, ultimately, will make it possible to reduce business expenses of the enterprise, which can reduce the selling price, to increase the turnover of the range, quality and ultimately lead the company in the number of stable, confident subjects of the market.

According to research of the current state of automation at the enterprises of trade, we have established that despite the significant positive effect of automation of accounting operations (decrease of time spent on the process of documentation, minimizing the number of errors in accounting and others), a significant proportion automates only some areas of accounting, there are also economic objects, perform all accounting operations manual; the most used information technologies, which are used, there is a mini-accounting and integrated accounting system, which, despite the simple interface, have very limited functionality and does not provide the effective organization of accounting in terms of automation.

To improve the efficiency of automation of the accounting process is best suited:

1) using of the corporate information systems, wide software diversity which allows the management of retail enterprises to make the optimal choice of the software product (ratio: price, functionality, reliability, usability and other);

2) using only licenses that were widely tested and are in demand on the market of information technologies;

3) conducting required prior learning the basics of software products, is introduced;

4) implementation specification of requirements and suggestions on automation of accounting works.

This approach will allow achieving the expected effect of automation of the accounting process at the enterprises of trade and ensuring their efficient organization, the correct operation of the software and no problems with computer literacy of the staff of accounting services.

## **СУЧАСНІ ВИМОГИ ДО ОБЛІКУ ФІНАНСОВИХ ІНСТРУМЕНТІВ**

*Бартош О.М., старший викладач,  
Черкаський навчально-науковий  
ДВНЗ Університет банківської справи*

Враховуючи постійне розширення банківських операцій, а також динамічні зміни в міжнародних стандартах вимагають вдосконалення методології бухгалтерського обліку в банках.

Обов'язковим до застосування з 1 січня 2018 року є МСФЗ 9 «Фінансові інструменти», який визначає принципи фінансової звітності щодо фінансових активів і фінансових зобов'язань, що забезпечать надання користувачам фінансової звітності доречної та корисної інформації, необхідної для