

THE CURRENT ISSUES OF USING OF THE INFORMATION SYSTEMS IN ACCOUNTING

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Modern information systems and technologies in accounting gradually alter the usual management structure of the company. The work of qualified accountant is more aimed at the improvement of accounting. However, when accounting organization in the enterprise is often the question of whether the introduction of information systems. After all, not all workers have the proper idea about the possibilities of effective using of the information systems and technologies. Special contribution to the solution of theoretical and methodological issues of formation and development of information systems and technologies in accounting have such outstanding scientists as I.A. Belebeha, S.A. Garkusha, S. Ivahnenkov, N.V. Karamushka, M.N. Kotsupatryy and others. Scientific theoretical and practical development of this problem is very important.

The purpose is a theoretical justification of the using of information systems and technologies in accounting of the enterprise, as well as summarizing the features and benefits of their using. Many unresolved issues relating to the practical implementation of such information systems still remain. It is necessary to define the features and using of information systems and technologies in accounting, key objectives and values of the automatic control system for domestic companies.

In today's information society accountant has a choice – either to remain within the traditional understanding of his profession, or learn new skills and take an active part in the reforming of economic enterprises. Automated accounting system designed for automated collection, recording, storing, searching, processing and delivery of information requested by users. The goal of the information systems and technologies in accounting at the company is to provide interested persons by financial information to make informed decisions when choosing alternative using of limited resources. Benefit or disadvantage implementation of information systems means compliance or non performance with purpose and objectives of the company. The choice of an information system, as well as setting objectives, should be based on a framework of long-term economic planning. The main benefits of the introduction of the automatic control system is to reduce operating, administrative and business expenses, receivables and to provide savings of money.

Automation of accounting processes should facilitate proper accounting of enterprises with a minimum amount of initial investment. The program should provide the possibility of introducing a complete financial statements immediately after its installation. In addition, it should include a phased automation of expense management. The program should be able to import data from other software. Main features of the implementation of the automated accounting system are: operational information; communication between separate units of the company; planning staffing needs; automation of accounting in accordance with current law; planning

of cash flow of the company; control and record keeping stocks in the analytical section; managing key business processes of the enterprise; operative information on the cost of finished products; creation of operational reporting. However, the expected benefits from the introduction of the automatic control system may be the following: increasing the efficiency of the company; timeliness of decision-making; efficient management personnel; increasing the efficiency of employees; effective control of the debt; effective management of the enterprise, etc.

You can define the following benefits that arise when applying to company information systems and technologies, implementation of the software automate: automation of the software can quickly be put into operation, and when you change the scale of the enterprise, approaches to managing or organizing your work – reconfigure with minimal effort and financial resources; all credentials are recorded and stored in a single information base; quick access to information for decision-making; opportunities for planning; the possibility of doing permanent operational control; modern ergonomic interface automated accounting software provides access to data assimilation and high speed for experts.

The development of electronic document requires a professional approach, a clear interaction between disciplines. This usually affects the result of the introduction of the automatic control system, including: support for effective storage, management and access to information; saving resources by reducing the costs of managing the flow of documents; eliminating duplication; providing authorization to access information through their authority; logging activity; excluding the need to maintain paper documents. Introduction of automated systems may be different, but you can select a task for enterprises: an opportunity to improve the quality and reliability of reference data by eliminating the duplication of reference data, optimizing its administration regulations, reducing routine operations. As a result, the automatic control system can bring significant advantages: cost savings; reducing of the costs of information exchange data, improving of the efficiency of information systems; losing prevention of errors in reporting.

Thus, the choice of strategy development and automation system is responsible step. The aim of the operation of an automated accounting system in the company is to provide to the stakeholder with financial information to make informed decisions when choosing alternative using of limited resources. In the current economic conditions it is necessary to focus on the significant benefits that can be directed at the effective salvation of specific current problems, and do not forget about existing threats. So, when you reach the desired result, automation accounting business will: use a database that displays all relevant information about the company; clearly delineate the access to information for any employee; form a complete and accurate reporting on the activities of the company; receive information for further study of its leadership to adopt a more balanced and informed management decisions; improve the efficiency of the whole enterprise. This subject needs further studying and researching, because in modern information society specialist accountants have the opportunity to learn new skills and take an active part

in the reforming of economic enterprises. It is just the implementation of information systems and technology in the accounting business that as a result can not only lead to reducing of the costs of information exchange, improve efficiency of information systems and loss prevention of errors in reporting, but also be a consequence that is aimed to improve the organization of accounting.

ПОДАЛЬШИЙ АНАГЕНЕЗ БУХГАЛТЕРСЬКОГО ОБЛІКУ

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У рішеннях уряду вказано на необхідність подальшого удосконалення управління національним господарством з метою максимального використання можливостей і переваг економіки ринкових відносин. Відповідно до цього у даний час триває перебудова господарського механізму, поліпшуються системи й методи управління. На успішне вирішення цих проблем певний вплив буде робити подальший розвиток бухгалтерського обліку.

Для забезпечення науково обґрунтованих управлінських рішень необхідними умовами виступають високі якості показників бухгалтерського обліку, прогресивні методи і форми, раціональні принципи його організаційного забезпечення.

Повною мірою оцінюючи значення обліку на нинішньому етапі господарювання поставлені завдання, спрямовані на підвищення якості та оперативності обліку і оподаткування, удосконалення облікової документації та звітності у всіх ланках національного господарства стосовно до сучасних вимог планування, діагностики господарської діяльності і управління із ефективним використанням електронних цифрових машин, ін.

Належний контроль виконання планів національної економічної системи, повного упровадження ринкових процесів та виявлення їх результатів, а також правильне рішення багатьох інших виробничо-господарських завдань можливі лише при своєчасному, точному і якісному бухгалтерському обліку.

Особливого значення набувають зараз завдання (питання) організаційного удосконалення обліку у зв'язку із широким використанням систем управління. Серед основних напрямків економічного розвитку країни на найближчі роки виступає забезпечення подальшого розвитку та підвищення ефективності систем управління спрямованих на збір і обробку інформації (даних) для планування, бухгалтерського обліку, діагностики (комплексного аналізу та оцінки) і регулювання (управління). Успішне удосконалення облікових робіт, оптимізація розробки та функціонування підсистеми