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**ОСОБЛИВОСТІ ВИКОРИСТАННЯ ІНФОРМАЦІЙНИХ СИСТЕМ В
БУХГАЛТЕРСЬКОМУ ОБЛІКУ**

Ткаль, Я. С. Особливості використання інформаційних систем в бухгалтерському обліку [Текст] / Ярміла Сергіївна Ткаль, Юлія Володимирівна Чуб, Вікторія Вікторівна Ткаченко // Економічний аналіз : зб. наук. праць / Тернопільський національний економічний університет; редкол.: В. А. Дерій (голов. ред.) та ін. – Тернопіль : Видавничо-поліграфічний центр Тернопільського національного економічного університету «Економічна думка», 2016. – Том 24. – № 2. – С. 162-167. – ISSN 1993-0259.

Анотація

Важливого значення набувають методи обробки й використання інформації, а також технічні засоби, завдяки яким стало можливим перетворення інформації у важливий виробничий ресурс. Потребують удосконалення теоретико-методичні положення та практичні підходи до інформаційного забезпечення автоматизації обліку підприємств, що базуються на зміні типової конфігурації відповідно до робочого плану рахунків підприємства, а також на збільшенні рівнів структури і кількості довідників при незмінній конфігурації програми. Адже автоматизована система обліку повинна забезпечувати: постійне спостереження за поточним станом об'єкта управління та його характеристик; підтримку професійної діяльності управлінських працівників; взаємодію з управлінським персоналом; здійснення збирання та аналізу даних для управління; реалізацію системи рекомендацій для користувачів; ефективне збереження облікових даних. Вирішення поставленої мети та завдань здійснювалося з використанням наступних методів дослідження: аналізу і синтезу – при деталізації об'єкта дослідження шляхом поділу його на частини і групування результатів їх вивчення; абстрактно-логічного – при теоретичному узагальненні результатів і формулюванні висновків; системного аналізу; порівняльного аналізу; монографічного – при узагальненні досвіду роботи господарств тощо. На сьогодні необхідною є інформація про особливості використання інформаційних систем в бухгалтерському обліку. Проте поки що не визначено передумови та результати, а зокрема основні переваги та недоліки впровадження інформаційних систем обліку на підприємствах. Основні теоретичні та практичні результати дослідження полягають у проведенні аналізу вибору стратегії автоматизації і розвитку системи, що є відповідальним кроком на підприємстві. У результаті це дозволить не лише призвести до зниження витрат на здійснення інформаційного обміну даними, підвищення оперативності інформаційної системи та запобігання втратам від помилок у звітності, а й стати наслідком, що спрямований на вдосконалення організації обліку. Тому питання використання інформаційних систем в бухгалтерському обліку є досить актуальним.

Ключові слова: інформаційні системи; облікові процеси; технології обліку; документообіг; ефективність.

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PARTICULARITIES OF THE USAGE OF THE INFORMATION SYSTEMS IN ACCOUNTING

Abstract

The methods of processing and usage of the information and the technical means by which it becomes possible to transform the information into an important commercial resource, turn out to be very important. It is necessary to improve the theoretical and methodological approaches and practical approaches to the implementation of automation of the company. They are based on the change in the default configuration in accordance with the work plan of the company accounts as well as on the increasing levels of structure and the number of directories at a constant configuration program. Automated accounting system should provide: continuous monitoring of the current state of the control object and its characteristics; support the professional work of administrative staff; interaction with management; implementation of the collection and analyzing data to manage and automate software upon the occurrence of a specific point in the formation of the required reports; implementation of recommendations for users; efficient data storage and the access to them by your end user's workstation. The decision of the performed purpose was using the following research methods: method of analysis and synthesis (to detail the object of the research by dividing it into parts and grouping the results of their studying); abstract and logical method (to make a theoretical generalization of the results and draw conclusions); method of system analysis; monographic method (to generalize the experience of farms, etc.). Today we need information about the particularities of the usage of the information systems in accounting. However, the preconditions and results have not been developed yet, in particular, it concerns the main advantages and disadvantages of the implementation of information systems of accounting in the enterprises. Basic theoretical and practical results of the research testify the improvement of analysis of the choice of strategy of automation and system development. As a result, it can lead not only to reduction of the costs of information exchange, improvement of the efficiency of information systems and prevention of errors in reporting, but also can be a consequence that is aimed to improve the organization of accounting. Therefore questions of the usage of the information systems in accounting are highly relevant.

Keywords: *information systems; processes of the accounting; technologies of the accounting; document processing; efficiency.*

JEL classification: M41

Introduction. Modern information systems and technologies in accounting gradually alter the usual management structure of the company. Computer engineering promotes quality processing of accounting information. 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 usage of the information systems and technologies. Therefore, research is important. 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, F. F. Butynets, R. M. Zaharchenko, S. Ivahnenkov, N. V. Karamushka, T. Kiryushatova, M. N. Kotsupatryy, M. F. Ohychuk, V. E. Hodakov and others. Scientific theoretical and practical development of this problem is very important.

Purposes and objectives of the article. The purpose of the research is a theoretical justification of the usage of information systems and technologies in accounting of the enterprise, as well as summarizing the features and benefits of their using. The software market is represented by the different types of specialized and universal programs, which consist of several separate modules and have to handle all accounting information in a single environment. Many issues relating to the practical implementation of such information systems still remain unresolved. It is necessary to define the features and usage of information systems and technologies in accounting, key objectives and values of the automatic control system for domestic companies.

The main material of the research. In the process of management activities the information become more important resource than the material, energy, labor and financial resources. The technology of information processing raw data on industrial and commercial operations, production, the acquisition and sale of goods, knowledge and skills of people, their job responsibilities act as objects of labor, and resulting from this information – the product of labor. It is used for analysis and decision-making. Therefore, the methods of processing and using the information and the technical means by which it became possible to transform the information into an important commercial resource, accquires the great importance.

Information systems involve the using of information technologies. Under the technology we understand the science of the production of wealth, which includes three aspects: information, instrumental and social. Information aspect covers a description of the principles and methods of production, instrumental – tools with which the production is realized, social – staff and their organization. Any information system is characterized by the availability of the technology of conversion initial data in result information. Therefore, information technology can not be separated from the technical and programmatic environment [1].

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 (management).

Automated accounting system should provide: continuous monitoring of the current state of the control object and its characteristics; adaptation to accepted business practices and modification, if this practice is changing; support the professional work of administrative staff; interaction with management; implementation of the collection and analyzing data to manage and automate software upon the occurrence of a specific point in the formation of the required reports; implementation of recommendations for users; efficient data storage and the access to them by your end user's workstation.

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 bussiness expenses, cycle sales, receivables and to provide savings of money [2].

There are approaches to the implementation of automation of the company, based on the change in the default configuration in accordance with the work plan of the company accounts as well as increasing levels of structure and the number of directories at a constant configuration program.

When you put the automatic control system in the company, above all, it is necessary to assess the risk of lagging behind the competition as a result of the inevitable obsolescence of computer programs, because software products, as well as other tangible assets have an extremely high rate of replacement with new types or versions. Then you need to assess the extent of computerization. Just after the process of organisation of accounting is planned and the scope and objectives of computerization of accounting is defined, attention should be paid directly to the issue of choice of the software.

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 [3].

At every stage of company development professionals need the right tools for the support and maintenance of the tasks defined by the company. 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; control over the performance of the company, etc.

in particular, 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;

- access to information from the Internet.

Also one of the major benefits of using information systems and technologies in accounting is precisely the technological capabilities of the software and in particular their integration with other information "external" systems (for example, technological preparation of production system "Client-Bank") and equipment (for example, control instrumentation warehouse or data collection terminals) (Fig. 1).

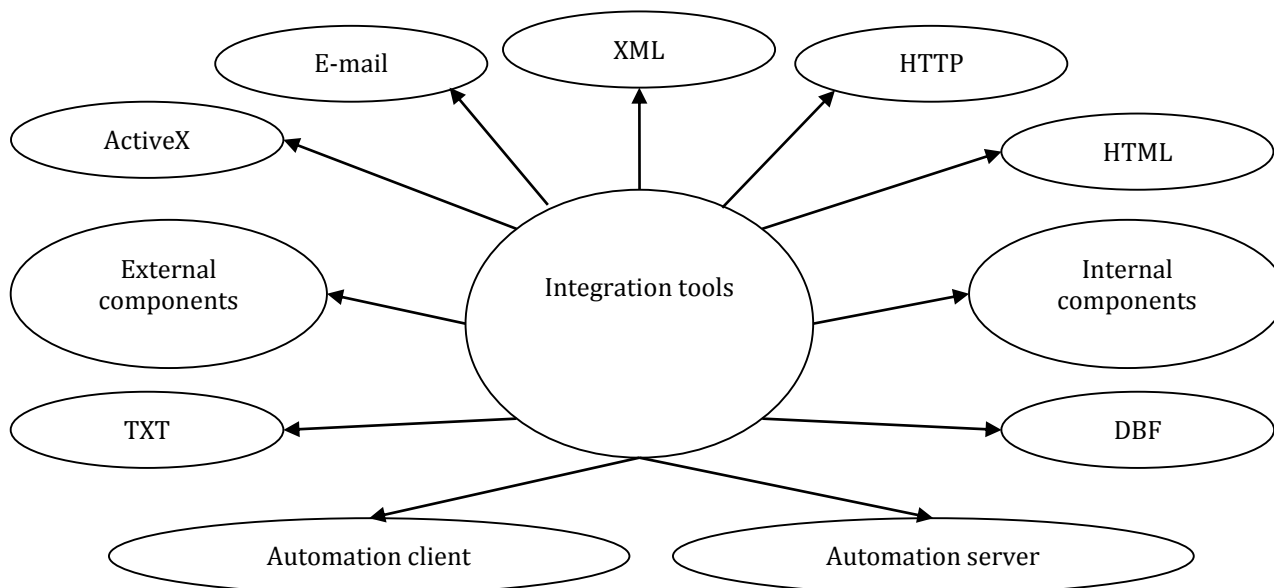


Fig. 1. Technological capabilities of software integration with other information systems

Though, we should expect some problems that may arise in the company in the implementation of automated accounting systems, and in particular training, accounting training to automation, the introduction of credentials, support costs, costs of periodic updates of the software.

Therefore, the feature of information systems and technologies in accounting appears both advantages and disadvantages (Fig. 2).

Softwares, developed by "1S", especially platform "1S: Enterprise" are widely used for automation of enterprises. Scope of the system "1S: Enterprise" significantly expanded through agriculture.

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.

The most effective option, in which the basis for constructing an information system is chosen market proven software tool that allows you to configure the functions of information systems to the needs of enterprises and can be integrated with third-party developments, primarily, that are operated by the company.

For many businesses it is significant possibility of phased implementation of information systems with the ability to automate most priority problem areas [4].

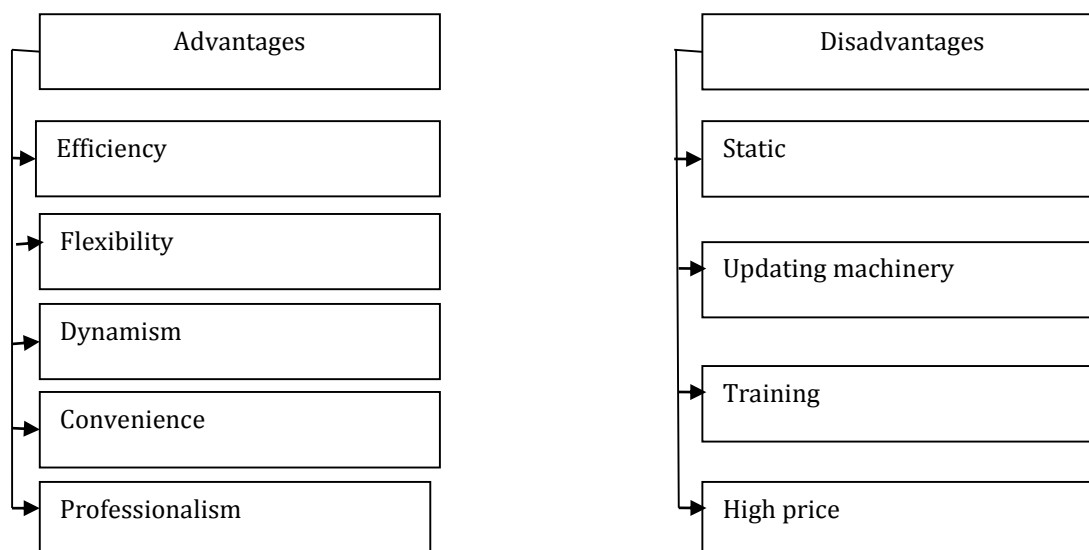


Fig. 2. Advantages and disadvantages of information systems and technologies in accounting

You can implement modules that allow to use the phased commissioning of the information system. At first it is possible to automate the activities of individual departments, then connect to the accounting system, which will create conditions for the motion control of resources, then it is possible to put in operational budgeting system that automates the creation and monitoring of plans, and other elements of the information system.

Depending on the capabilities of the company to invest in the creation of an information system, the introduction of the automatic control system can obtain the desired effect, including economic. Indeed, an important characteristic is to evaluate precisely the economic effects of the introduction of an automated system. Thus, the economic performance regulator have a significant impact on many factors, including: the improvement of production technology, changes in product mix, skills, organization of production. Indicators of economic efficiency of information systems researchers are divided into direct and indirect. Direct, in turn, are divided into labor and cost, and side – into cost and quality. The result of the calculation of the efficiency of information systems can be represented with total efficiency, which consists of direct and collateral performance, expressed in the same units and applies the same time. The maximum productivity of labor socially necessary, or at least the total cost of labor per unit of produced goods (works, services) should also be taken as the criterion of economic efficiency . Also, fewer materialized in technical means of labor replaces a larger number of human labor, and this is the economic effect of the introduction of computer technology, and on the basis of information technologies and systems [5].

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; lossing prevention of errors in reporting.

Conclusions and recommendations. Thus, the choice of strategy development and automation system is a 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. However, technology of achieving the desired results is not obvious. In the current economic conditions it is necessary to focus on the significant benefits that can be directed at the effective solvation 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 studing 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 he 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.

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