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CONCEPTUAL APPROACHES OF CORPORATE ACCOUNTING BUSINESS STRUCTURES IN AGRICULTURAL SECTOR

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КОНЦЕПТУАЛЬНІ ПІДХОДИ КОРПОРАТИВНОГО ОБЛІКУ БІЗНЕС- СТРУКТУР В АГРОПРОМИСЛОВОМУ КОМПЛЕКСІ

Анотація

Актуальність. Закономірним етапом розвитку підприємництва в Україні в умовах глобалізації економічних та соціальних процесів є зростання чисельності, розмірів та впливу інтегрованих корпоративних підприємницьких структур. Глобальні зміни в світовому інституційному середовищі викликають необхідність не менш глобальних перетворень інформаційного забезпечення функціонування суб'єктів в цьому середовищі і, зокрема бухгалтерського обліку, як основи економічної інформації. Метою даної публікації є визначення концептуальних підходів до організації обліку в корпоративних підприємницьких структурах, зокрема обґрунтування доцільності централізації функції обліку у вказаних формуваннях та визначення основних завдань та етапів цього процесу.

Методи. Використано загальнонаукові та спеціальні методи, зокрема, групування, порівняння, наукової абстракції, індукції та дедукції, аналізу і синтезу тощо.

Результати. Наведено причини, що спонукають керівництво корпоративної структури до запровадження централізованої форми обліку. Сформульовано мету проекту (моделі) організаційної структури функції обліку та конкретні завдання шляхом вирішення яких буде досягнуто бажаних результатів. Визначено етапи реалізації проекту централізації обліку. В межах кожного із етапів виокремлено конкретні завдання, що вирішуватимуться та визначено ключові результати, що мають бути отримані після завершення кожного із етапів.

Перспективи. Створенню оптимальної організаційної структури обліку холдингу, приведенню її у відповідність до вимог корпоративного управління передують значна організаційна робота з централізації функції обліку. В даній публікації нами лише окреслено основні етапи цього процесу. Потребують подальших досліджень обґрунтування організаційних форм централізації обліку, розробка організаційної моделі системи обліку холдингу, проекту її впровадження та оцінки результатів.

Ключові слова: організація обліку, централізація обліку, корпоративні підприємства, централізована форма обліку.

Abstract

Introduction, Purpose. The logical step in the development of entrepreneurship in Ukraine in conditions of globalization of economic and social processes is the increase in the number, size and impact of integrated corporate businesses. Global changes in international institutional environment necessitate equally global changes in functioning of information support in this environment and, in particular accounting, as a basis of economic information. The aim of this publication is to define the conceptual approaches to accounting in corporate business structures, including the rationale for centralized accounting function in these formations and identifying key tasks and stages of the process.

Methods. It is used scientific and special methods are used, in particular, grouping, comparison, scientific abstraction, induction and deduction, analysis and synthesis, and others like that.

Results. The reasons that motivate corporate management structure to introduce centralized accounting forms are shown. Formulated project objective (model) organizational structure inventory and by addressing specific tasks which will be achieved the desired results. The stages of the project centralization of accounting are detected. Within each of the stages singled out specific tasks resolved and defines the key results to be obtained after each of the stages.

Discussion. The creation of an optimal organizational structure of the account holding, bringing it into line with corporate governance precedes significant organizational work to centralize accounting functions. In this publication we have only outlined the main steps of the process. Need further research study organizational forms of centralization of accounting, organizational development model holding accounting system, project implementation and evaluation

Keywords: organization of accounting, centralized accounting, corporate enterprise, centralized accounting form.

Аннотация

Актуальность. Закономерным этапом развития предпринимательства в Украине в условиях глобализации экономических и социальных процессов является рост численности, размеров и влияния интегрированных корпоративных предпринимательских структур. Глобальные изменения в мировой институциональной среде вызывают необходимость не менее глобальных преобразований информационного обеспечения функционирования субъектов в этой среде и, в частности бухгалтерского учета как основы экономической информации. Целью данной публикации является определение концептуальных подходов к организации учета в корпоративных предпринимательских структурах, в частности обоснование целесообразности централизации функции учета в указанных формированиях и определение основных задач и этапов этого процесса.

Методы. Используются общенаучные и специальные методы, в частности ретроспективного анализа, группирования, сравнения, научной абстракции, индукции и дедукции, анализа и синтеза и т.п.

Результаты. Приведены причины, побуждающие руководство корпоративной структуры к внедрению централизованной формы учета. Сформулированы цель проекта (модели) организационной структуры функции учета и конкретные задачи, путем решения которых будет достигнуто желаемых результатов. Определены этапы реализации проекта централизации учета. В рамках каждого из этапов выделены конкретные задачи и определены ключевые результаты, которые должны быть получены после завершения каждого из этапов.

Перспективы. Созданию оптимальной организационной структуры учета холдинга, приведению ее в соответствие с требованиями корпоративного управления предшествует значительная организационная работа по централизации функции учета. В данной публикации нами лишь обозначены основные этапы этого процесса. Требуют дальнейших исследований организационные формы централизации учета, разработка организационной модели системы учета холдинга, проекта ее внедрения и оценки результатов.

Ключевые слова: организация учета, централизация учета, корпоративные предприятия, централизованная форма учета.

Introduction. Modern development economics is under the influence of globalization processes in all areas of public life including the economy. Business in Ukraine is now going through a new stage in its development, characterized by the creation of corporate businesses, the development of international cooperation, active involvement of foreign investments, the release of undertakings on the international capital markets.

The main prerequisites research in enterprise corporatization formed recently. Most authors associate them with the dynamics of the formation and development of the corporate sector, global integration of capital and production management department of the company owners.

Analysis of recent researches and publications. Reflection of theoretical principles intensification of integration processes evident in the works of A. Butyrkina, M. nether, Korolchuk A., O. Williamson, N. Chapaeva, development of management systems integration businesses engaged Avdasheva S., I. Alekseev, I. Bulyeyev A. Gorbunov, A. Kizim, Kurchenkov V., G. Umantsiv and other scientists.

The need for research facilities of systematic account management needs was justified through the prism by academician MG Chumachenko 30 years ago. These problems recently devoted to scientific work leading domestic scientists conducting research in accounting methods. Among them, F. Butynets, P. Garasym, S. Golov, M. Demyanenko, V. Zhuk, G. Kireytsev, V. Linnik, L. Napadovskaya, M. Ohychuk, N. Pravdyuk, M. Pushkar, L. Souq,

P. Sabluk and others.

However, an issue of the management software needs additional research on the changing conditions of business entities under the influence of globalization.

The main problem of accounting in these conditions is the lack of a systematic approach to accounting in integrated corporate business structures.

Purpose. The aim of this publication is to define the conceptual approaches to accounting in corporate business structures, including the rationale for centralized accounting function in these formations and identifying key tasks and stages of the process.

Methods. It is used scientific and special methods are used, in particular, grouping, comparison, scientific abstraction, induction and deduction, analysis and synthesis, and others like that.

Results. Clarification of the nature of category "corporation" from the standpoint of the dialectical method requires research study prerequisites, formation and evolution of this phenomenon, using the scientific developments of different economic trends.

The term "corporation" the authors of the current economic vocabulary describe as a derived from the Latin «Corporatio - unification", implying collection of individuals united to achieve common goals, the implementation of joint activities that form an independent entity – the legal entity. It is known, that most of all corporations are organized as a joint stock company [1; 2].

Woven commercial activity or business under the Commercial Code of Ukraine - an independent, proactive, systematic, at your own risk economic activity carried out by economic entities (entrepreneurs) to achieve economic and social benefits and profit [3].

To resolve the common economic and other problems in Ukraine can be formed group of enterprises. One of the types of business associations is Corporation. The Commercial Code defines a corporation as a contractual union set up through a combination of industrial, scientific and commercial interests of companies that have teamed up with the delegation of certain powers of their centralized regulation of activity of each member governments to corporations [3].

Today transformation processes in Ukraine are characterized by the growth of enterprises, with a complete circuit of the final product, such are vertical corporate structure.

The vertical integration has spread and the agricultural market of Ukraine. Thus, the formation of agricultural holdings in transition economies was not provided by any theory. However, agricultural holdings (integrated agro-industrial trading companies, export-oriented agricultural products) were at present the most effective subject to the agricultural market of Ukraine. Typically, the agricultural holding is represented by a set of entities related to contractual relationships or assets. The source of inward investment (donor) for agricultural production in these structures is, as a rule, is a company trade of grain. In the agricultural market of Ukraine there are many informal agricultural holdings, economically dependent on the natural or legal person, but these relationships are not legally issued. The existence of informal agricultural holdings makes it difficult to gather information on their scope and effectiveness.

Using the mechanisms of M & farm of the traditional type, mainly because of assignment of rights to lease agricultural land, some of them increased the size of land use alone as a

limited liability company (LLC), private enterprise (PE) and others. Others formed on the basis of absorbed farm structural units without registering entity, and some of them, based on the Civil Code of the mechanisms of joint proceedings, took control of the activities of legally independent companies. As a result of having combined complex organizational structure based on corporate policy objectives of the main (parent) company.

Today national corporate sector of Ukraine submitted its following components:

- Joint stock - as its primary elements, including public and private corporations, public joint stock companies;
- Derivatives - Integration formation (associations, corporations, trusts, holding companies, subsidiaries, etc.);
- Not joint stock corporate sector - includes creation and other economic enterprises that fall within the definition of undertakings in accordance with national legislation [5].

According scholars NSC "Institute of agrarian economy" of the National Academy of Agrarian Sciences of Ukraine, such structures have absorbed or taken control of about half of the farm, they control about 8.7 million. Ha (about one fourth of) agricultural land of the country, including 41 3% land, processed agricultural enterprises [4]. These organizational structures have significant advantages over small agricultural business in almost all areas of competition.

Agro holdings forming the majority specialized in producing the most high-tech and high-yield types of crop production. Production of animal origin is the main activity of only 15% of holdings which mainly specialized in the production of milk for export, milk, dairy and meat products to the domestic market.

Due to the complex organizational structure of corporate formations of particular relevance becomes an effective mechanism to control such entities.

The control system achieves this goal through a set of management functions one of which is a function of accounting. The accounting system is in close connection with business activities, reflecting the language of information, as well as the management system for which gives information in different sections. Determining the optimal level of centralization of administrative functions is one of the most important factors in improving the quality of corporate governance in integrated business structures.

In most Ukrainian corporate businesses the accounting function is decentralized, in each enterprise group established accounting service that provides a full cycle of primary accounting procedures for taking account of reporting forms, and financial accounting. However, management companies are increasingly aware of the need to introduce a centralized form of accounting. The reasons that motivate corporate management structure to introduce centralized accounting forms in particular:

- Discrepancy analytical data on business transactions, provided by different departments or groups of individual enterprises;
- The critical number of local software products used by different departments and companies of the group, while there is a huge probability of error associated with the human factor when transferring data from one system to another;
- Lack of Parent Company detailed information on the activities of the Group, in addition to financial and management reporting - a common problem enterprises of any size that are

geographically distant units or many units, even if they are at a small distance.

If the management of a company realized the need for implementing a centralized form of recording should start with the development of the project (model) organizational structure of the accounting function.

The main goal of this project is to develop a detailed operational model for future accounting holding function the aim of which is the optimization of the organizational structure, improve the efficiency of business processes and reduce the cost of information management software, as well as improving the quality of accounting information.

After determining the goal of his project developers initiate specific objectives by solving which will be achieved the desired results. Among the major challenges in our opinion are:

- collecting information on existing accounting organization through requests for information and surveys of key personnel accounting functions;
- analysis of the organizational structure and number of employees involved in the accounting process;
- analyzing the efficiency of the current account;
- development of a list of primary hypotheses regarding changes in the function of accounting;
- identifying accounting processes can be centralized;
- calculation of economic feasibility study and implementation of developed hypotheses;
- development of high-level operational model of accounting;
- development of detailed target operating model of accounting;
- development of key performance indicators for the business accounting process;
- development of an agreement on the implementation of service;
- development of a strategy and plan of transition to a new accounting model.

Implementation tasks should be carried out in several stages which are specific planned end date. It is advisable to allocate the following fig. 1.

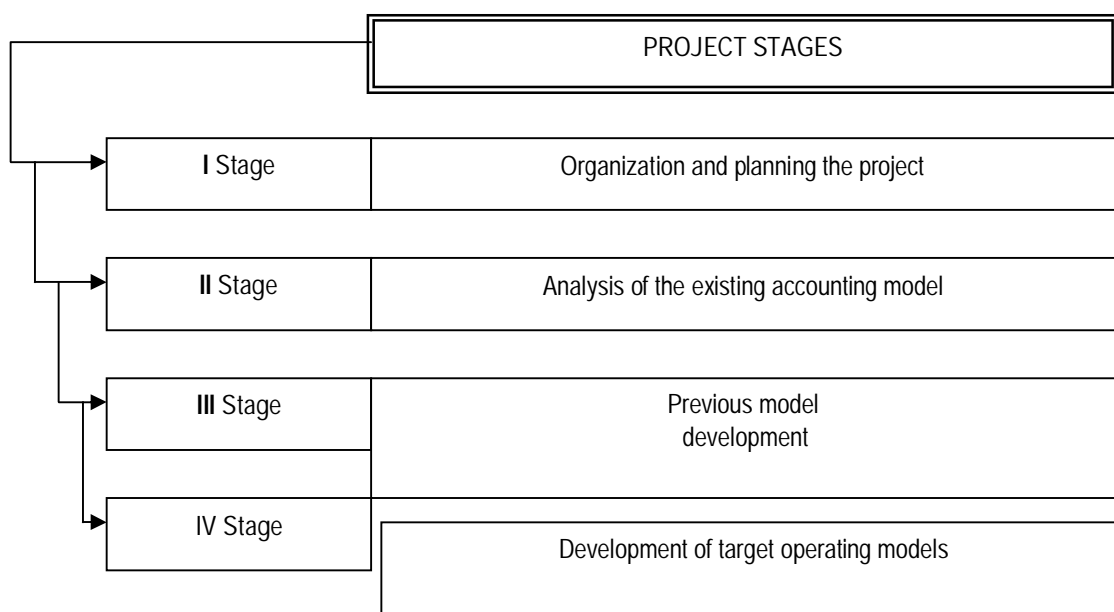


Fig. 1. Stages of the realization of a project centralization accounting

For effective project centralizing accounting functions within each of these stages should single out specific tasks resolved and identify key results to be obtained after each of the stages. Tasks resolved at the stage of organization and planning of the project are:

- coordination of the project charter;
- development and approval of the project plan;
- a constituent meeting before the start of the project.

The key results of this phase must be approved by the charter and action plan and held a constituent meeting. During the second phase project of centralization of accounting should distinguish the following tasks:

- Create a request to provide information and gather information from holding companies;
- explore and systematize existing model feature registration (organizational structure, business processes, it systems, reporting) in the following areas: financial accounting system; planning and management accounting; investor relationship management; an analysis and evaluation of staff; practice of accounting personnel, etc.);
- to make a comparative analysis of the efficiency of business processes and structure of accounting best practices (internal and external);
- to conduct a preliminary separation processes and generate the list of processes and centralization;
- determine the main direction of change processes and harmonization of methodologies;
- identify a package of proposals to change current accounting model;
- hold a seminar of the holding management.

As a result of analyses of the current accounting model for enterprise developers should draw up an interim report on the results of the work in which delineate areas and inefficient identified key areas of optimization of accounting; a preliminary list of processes to centralize; key accounting criteria for allocation of responsibilities between the holding company and companies belonging to the group; previous alternative variants of the accounting function; criteria for assessing the optimal organizational structure of accounting. At the end of this stage the final report should be written.

The key objectives of the next stage are:

- implementation feasibility study developed and adopted initiatives;
- developing options for target operating model accounting functions;
- analysis of the possibility of establishing an authorized service center (centralized accounting) centralizes certain business processes accounting functions;
- preliminary assessment of options for the location of the center;
- development of the concept of transition to a new organizational model accounting;
- calculation of benefits from optimizing accounting functions, including the reduction of administrative expenses, the amount and timing of reporting other optimization factors;
- hold a seminar of the holding management of a company, to make the final selection of the model of accounting functions.

As a result of completion of the third phase of centralization should be accepted accounting concept of transition to a new model of accounting. Tasks resolved in the last stage will be:

- develop key processes and organizational structure models currently applied;

- identify key performance indicators for the business processes of accounting functions;
- define a list of financial and management reporting for the different levels of government;
- develop the job descriptions which define areas of responsibility, authority, necessary skills, and key performance indicators for officials of functional units;
- develop a standard contract with an enterprise group service center;
- clarify the calculation of economic rationale transition to a centralized accounting system;
- develop a plan for change management.

The key results of the final stage of the centralization of accounting are: a report with detailed description of all elements of target operating models; a standard contract with the accounting service center and a change management plan.

The work of centralized accounting (accounting center) is regulated by the Regulation on the implementation of the uniform accounting policies in accounting center and in the companies that it served. For methodological support of the center and for providing holding uniformity it is necessary to adopt a package of internal firm standards (regulations), which must be written out in detail the implementation method of accounting functions.

Discussion. Corporate highly competitive agricultural enterprises are integrated attractive investment by business organizations that make a significant contribution to ensuring food independence, increase its export potential, technical and technological re-equipment of agriculture and the transformation of the agricultural sector in a highly efficient, competitive in the domestic and foreign market sector of Ukraine. The significant organizational work to centralize accounting functions piers for creating the optimal organizational structure of the accounting holding, bringing it into line with corporate governance.

This publication outlined only the main steps of the process. Studying, research and reasoning of organizational forms of centralization of accounting, development of the organizational holding accounting system, and projecting, implementation and evaluation of results are needed further investigation.

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ОБЛІКОВА КОНЦЕПТУАЛІЗАЦІЯ ФІНАНСОВИХ ІНВЕСТИЦІЙ ЯК РЕЗУЛЬТАТ ПРОЦЕСІВ ФЕНОМЕНОЛОГІЧНОЇ РЕДУКЦІЇ: ЗАРУБІЖНИЙ ДОСВІД ТА ВІТЧИЗНЯНІ ЄВРОІНТЕГРАЦІЙНІ ПЕРСПЕКТИВИ

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