

СЕКЦІЯ 2. ПРОБЛЕМИ ПІДВИЩЕННЯ ЯКОСТІ БУХГАЛТЕРСЬКОГО ОБЛІКУ, АНАЛІЗУ І АУДИТУ В СУЧАСНИХ УМОВАХ ГОСПОДАРЮВАННЯ

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THE ORGANIZATIONAL COMPONENT OF FORMING THE ACCOUNTING ANALYTICAL AND INFORMATION SYSTEM AT ENTERPRISES

The dynamic development of market infrastructure, increasing competition in domestic and international markets in the era of globalization complicate functioning of domestic enterprises within the existing rationalist model of management and contribute to implementation of strategic concepts of enterprise development, modernization of its organizational management structure.

Significant technological transformations of the production process caused by changes in the structure of demand provide optimize a technological component of strategic concepts of enterprise development that encompasses changes in the means of production, production process, technology.

Decentralization of activities and enterprise management, management personnel optimization, management efficiency and productivity enhancement are implemented in the context of a managerial component of strategic concepts of enterprise development.

Management is always a compromise between expectations of the management subject, the object's opportunities and the state of the environment. In this regard, it can be viewed as a system and process of interaction with the external environment. The management system involves subsystems of goals, principles and means of the control system's influence on the controlled one and includes organizational structures, a set of functions, a range of methods, tools and resources, direct connection and feedback between subjects and objects of management, information flows, documents circulation.

The management process is a deliberate and purposeful activity related to implementation of the subject's powers and regulated by legal norms, namely, it is the activity of management subjects aimed at achieving the set goal through implementation of certain functions, methods and principles of management.

It must be noted that management interactions implemented in an organizational subsystem of management are flows of information connections between the subject and the object of management while achieving the goals that provide coordination of actions and lead to certain management results.

The need of external users and management personnel at enterprises for operational, reliable and relevant information necessary for effective planning, monitoring and decision-making at every level of management requires mutual coordination of information flows between elements of the management system, establishment of a modern, adaptable accounting analytical and information system based on new levels of monitoring and audit, intellectualization of automated systems.

Efficiency of the accounting analytical and information system formation and functioning depends on complexity of the management organization structure, a level of its

decentralization as for delimitation of rights and responsibility of each subdivision to the enterprise management, coordination of certain activities while achieving the goals of the enterprise and information security to reduce risks of ineffective horizontal and vertical organizational communications between subdivisions.

The normative analytical information generated in vertical organizational communication reflects a degree of agreement between the actual state of assets and liabilities of the enterprise and established planning criteria and standards.

Using general development targets and credentials, evaluating performance indicators of basic services and departments, the accounting analytical and information system within horizontal organizational communications provides the enterprise management system with “feedback” regarding accomplishment of planned targets, develops and implements those measures needed to eliminate negative changes in development of standard indicators of the enterprise development, justifies current and perspective management decisions that are made during forming production and commercial policy of the enterprise.

Coordination and interaction between the participants of vertical and horizontal organizational communications provide systematicity and addressness of collection, processing, interpretation, storage and transmission of information, its effective use taking into account its potential advantage and information needs of the members of the management process.

The actions within the management object are to be fixed with the help of the accounting system, which depends on the organizational and technological structure of the enterprise. Traditionally, when describing organizational principles of the enterprise establishment one considers conventional organizational and legal forms and the organizational structure of the enterprise. However, peculiarities of the accounting process organization, relative stability of the system, methods, forms and accounting techniques, frequency and generality of certain processes cause the forming of specific requirements for the process of organizational designing the accounting structure.

The organization of accounts department depends on a type of its activity, sizes, the business environment, the production and organizational structure, the number of employees, peculiarities of the process, a proportion of centralization and decentralization in the enterprise management.

Considering the concepts of centralization and decentralization in terms of planned economy, scholars have focused their attention on the advantages and disadvantages of decentralization of labour organization forms. However, an absolute centralization of accounting is possible only when the enterprise does not have subdivisions. At the same time, a completely decentralized system may become incapacitated without taking into account such factors as the extent and level of accounting and control operations organization, the form of accounting organization and automation, overall production and its management structure (see Table 1). In the context of the above, choosing one or another organizational form of accounting mechanism structure depends, on the one hand, on the goals set by the organizational object for a specific period of time and, on the other hand, the degree of goals coordination and internal potential of the enterprise to achieve them.

Table 1. Comparative Description of Main Forms of the Accounting Mechanism Structure

Centralization	Decentralization
Management Structure	
A hierarchical (pyramid) structure, providing information needs of the strategic management	An allocation of profit centers, costs centers and investments, providing information needs of the strategic management

Organization Mechanism	
A hierarchical functional regulation of activities ensures limited access to information and does not provide subdivision managers with the right to make management decisions.	Employees have the authority to plan, monitor, provide information and make most of the decisions without prior discussion with the enterprise management.
The subdivisions are to: - form primary documents on all the operations, - form cumulative data, production reports and reports on the movement of wealth. The only accounting center (accounts department) based on the information provided by the subdivisions: verifies and processes primary documents, carries out analytical and synthetic accounting, prepares a consolidated balance sheet.	The subdivisions have their own accounts departments that: - verify and process primary documents, carry out analytical and synthetic accounting, prepare a consolidated balance sheet. The only accounting center (accounts department) based on the information provided by the subdivisions: summarizes accounting data provided by the subdivisions, controls the organization of accounting in the subdivisions, prepares a consolidated balance sheet.
Correlation of Characteristics Efficiency/Costs	
Cost reduction associated with the organization of accounting due to: rational division of labour and coordination of information needs within functional responsibilities between accountants of different management levels, regulation of organizational communications.	Cost increase associated with the organization of accounting due to: increasing the number of employees, accounting mechanism reconsideration in the subdivisions, its partial load, reduction of accountants' liability, deregulation, increased abuse.
Reduction of efficiency impact on business operations and processes as a result of: isolated control over business operations from their place of origin, functional orientation of information support for the subdivision managers to make management decisions.	Increase of efficiency impact on business operations and processes, reduction of errors and abuse while performing business operations due to: efficient control over business operations in the areas of their implementation, analysis and assessment of the production efficiency management system, formation of marginal revenue and profit in each subdivision at the enterprise.

Note. Developed according to [1-7].

Thus, according to the data presented in Table 1, the centralized and decentralized accounting is aimed at finding a unified approach to selecting an analytical system of accounting, creating an effective electronic system of accounting information processing, justifying common principles of internal economic and fiscal accounting as for a computerized and non-computerized methods of accounting information processing.

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