

## II Міжнародна науково-практична Інтернет-конференція СУЧАСНІ ДЕТЕРМІНАНТИ РОЗВИТКУ БІЗНЕС-ПРОЦЕСІВ В УКРАЇНІ

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### **ORGANIZATION OF INFORMATION SYSTEMS OF ACCOUNTS WITH DEBTORS**

The development of modern technologies leads to a review of the basic principles of maintaining and organizing accounting processes at the enterprise.

Technology dictates the review of basic computer accounting programs and even the role of accountant in the enterprise. Analysis of these processes leads to the need for new approaches to automation of accounting. The development of Internet technologies, the emergence of 3G communications, electronic document management systems, electronic reporting systems, set new requirements for the organization of computer accounting enterprise. The rapid development of digital technologies requires the introduction of new business models and, accordingly, new models and accounting technologies. Today the market of computer accounting systems develops mainly in three directions:

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- traditional accounting systems (MASTER system: Accounting, Athena;
- systems for providing electronic reporting and electronic documents exchange ("Art-Report Plus", etc.);
- software services for accounting on the basis of cloud technologies ("Accounting SaaS", "iFin", "SMART accounting"). [1 pp. 40].

Accordingly, software products can be divided into three main groups:

The first group of accounting systems, electronic reporting systems, interactive systems for providing accounting services. The development of the first group is ensured by stable market position, experience and software, proven years of use.

The second group is developing on the basis of legislation requirements for electronic reporting and electronic document circulation.

The third group of software develops in the direction of using the latest advances in network, cloud and Internet technologies.

Organization of management and accounting in the enterprise today is impossible without the use of information technology and their effective use.

Automation and introduction of accounting in the enterprise and preparation of financial reporting to tax authorities in the conditions of the transition economy of Ukraine is one of the most important tasks. The situation is that the accounting itself in the enterprise can be considered as an internal business of the enterprise, and the basis for assessing the financial and economic activity of the enterprise on the part of the state is the reporting (balance sheet and numerous other reporting forms), which should be provided quarterly to the tax inspectorate place of registration of the enterprise. In addition, there are planned and unscheduled tax audits, which may require all accounting documents, including primary ones. The introduction of accounting packages and analytical programs allows you to automate accounting, and reduce the likelihood of errors to a minimum. [2].

The Ukrainian manufacturer offers the accounting program "MASTER: Accounting". The program provides an opportunity to keep track of banking operations, to create and print payment orders, to send payment orders through a

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client-bank, to download bank statements. Users have the opportunity to create and transfer to the bank applications for the purchase and sale of currency using the system "client-bank". The system has customized reports on cash flows in bank accounts on a specified date by type of expenditure. In addition, MASTER:

counting provides an opportunity to account for cash transactions, create and print cash and cash withdrawal orders, generate cash registers, and generate a register of cash and cash withdrawal orders. The software provides control over the targeted use of cash. It also contains documents that are used to conduct operations with accountable persons - travel orders, advance reports, etc. [3].

Sales module allows you to create and print invoices to buyers, to create, on the basis of a sample invoice, documents for the sale of goods and services, and to create a tax bill for buyers. The program provides the ability to link documents to track document flow chains.

The system is configured to document the return of goods from the buyer. The system provides an opportunity to keep track of operations in retail trade and on commission contracts, to draw up acts of reconciliation and to conduct inventory of accounts receivable and payables. MASTER: The accounting department contains a complete list of analytical reports.

Accounting IT should provide accounting information that reflects the complete picture of the production and economic activity of the enterprise. Now accounting information is the basis for making managerial decisions both inside the enterprise and outside of it. First of all it represents the qualitative data necessary for such functions of management of industrial and commercial activity of the enterprise, as planning, control and analysis. The main users of this information are the company's management. On the basis of this information, the net profit of the enterprise for the last reporting period, the availability of cash resources, the ratio of net assets and authorized capital, the most profitable directions of activity, the cost price of the manufactured products are determined.

Computing significantly improves the quality of accounting information

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processing. Accounting work becomes more creative, aimed at the organization and improvement of accounting.

Thus, the efficiency of accounting is higher in the application of modern information systems and technologies.

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**ВИПЛАТИ ПРАЦІВНИКАМ: ПОНЯТТЯ, СТРУКТУРА ТА  
УДОСКОНАЛЕННЯ ОБЛІКУ**

Виплати працівникам є одним із складних об'єктів бухгалтерського обліку та однією з суттєвих складових сукупних витрат будь-якого підприємства, які включають в себе досить значний перелік виплат, кожен з яких має свої особливості відображення як у бухгалтерському обліку, так і у зовнішній звітності підприємства. Структура виплат працівникам та їх рівень мають також велике соціальне значення і впливають не лише на поточні, а й