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FEATURES OF THE ORGANIZATION OF ACCOUNTING AT THE ENTERPRISE

The organization of accounting is one of the most effective stages of creating a business entity and preparing it for effective operations.

The issue of rational organization of accounting in accordance with the requirements of the management system of the enterprise is extremely actual nowadays.

The issue of accounting is actively discussed in scientific circles. Let's start the from the defining of "organization".

Thus, V.A. Shpak [1, p.38] defines the concept of organization in a broad sense as an activity to create and improve relationships between parts of the whole, in a narrower sense - as an activity to create and improve the structure and rules of its elements.

Indeed, the concept of "organization" has different shades of meaning. In the most general form it is ordering, adjustment of a certain system. The organization provides for the achievement and maintenance of a certain order of elements (nodes) of the system as a whole, maintaining its certainty. Such an organization consists in purposeful streamlining and improvement of the mechanism, structure and processes of accounting, control and analysis of economic activity as certain aggregates. The ordering of part of the nodes (elements) of the system characterizes the organization in the narrow sense. In view of this, the term "accounting organization" can mean either "organization

of it as a system" or "organization of its functioning (management) in time and space." [2, p.113-114]

Karpushenko M.Yu. gives the following definition of the concept that: The organization of accounting - is a system of orderly actions to create a system of accounting, which includes the compilation of accounting registers and primary media of accounting information, accounting policies of the enterprise and the organization of the accounting process. [3, p. 6]

Shpak V.A. [1] defines: The organization of accounting is a special type of activity for the management of the accounting process, which provides an appropriate mechanism for optimization and rational operation of accounting.

Goncharenko's I.M. point of view [4, p. 3], on the interpretation of the concept is as follows: Organization of accounting - an accounting category, which should be understood as a scientifically sound set of actions for which the most economical and efficient collection, processing and storage of accounting information, which allows operational control over the effective use of property and providing users with unbiased information for management decisions.

It is necessary to emphasize that today the concepts of "organization" and "maintenance" of accounting are really often confused. This is emphasized by M.V. Kuzhelny and S.O. Levitskaya [5, p. 10], emphasizing that the organization of accounting is the prerogative of the founder (manager), accounting is the sole responsibility of the chief accountant.

For the correct application of the methodology (agreed with the founder) and accounting technology, the responsibility lies with the internal regulations of the accounting department. This may be provided for in the Regulations on the accounting service of the enterprise, the Charter, a special order, a contract with the chief accountant, etc.

Thus, the distinction between organization and accounting is that the organization of accounting involves its adjustment and improvement and is performed by the owner of the enterprise, and maintenance - the processes of data collection, processing and issuance of information, performed by the chief accountant and his staff.

Indeed, without an organization it is impossible to keep records, this rule must be kept in mind because if it is not followed, the whole system of preparation of objective and reliable reporting is violated.

Literature

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