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ACCOUNTING ORGANIZATION OF STORES IN TERMS OF AUTOMATION

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This article describes the current condition of automation in trade and offered basic ways of optimization. It is noted that the most trading companies automate only a few areas of accounting or accounting exercises manually. Proposed to use the licensed programs with compulsory conducting preliminary training basics with the software implemented.

Keywords: *automation, accounting, goods, stores, software product.*

Statement of the problem. Trading companies are united in different organizational forms of management, with different levels of automation of accounting information. Processing equipments and computers, requires the development and application of different organizational forms of content and methods of accounting automation. The massive use of modern computer and telecommunications technology, the formation on the basis of reliable information and management technologies are the main focus of management and its significant improvement.

Analysis of recent research and publications. The automation of the accounting process in trade deals by scientists Shreder N.G, Sosyauskene O.I., Terentyeva L.F. in scientific work «Accounting for the wholesale and retail trade» [1]. Key issues automate using payment cards, selling goods at a discount, features an analytical accounting of goods in terms of automated data processing were presented by foreign scholars Patrov V. in the «Accounting for trade and public catering» [2] and Krylov E.I. in the «Accounting and analysis of trade organizations» [3]. Regarding national publications, outlined issues, we can distinguish labor Butynets F.F., Malyuga N.M. [4], who considered the main aspects of the automation of trade, such as accounting, using discount cards and organization of analytical accounting.

Purpose of the research. The aim of this paper is the description of the current state of process automation in trade and prompting the main ways of its optimization.

The main material of research. With today's bulk retail trade of private companies, their primary focus is profit, in these circumstances; their legitimate struggle is to capture sharp market space and significant complication of organizational structures.

This situation is evolving in a changing market environment, making it more difficult for economic conditions and trade sector enterprises that require extensive use of advanced information technology in the management process. This is especially a significant issue Struma in accounting companies, because it is the main provider of information for the head (with administrative decisions) and for administration (for the effective performance of duties related to providing synchronization of flows of resources, control of compliance with applicable legislation, cash discipline, etc.). The usefulness of accounting information is now determined, completeness, reliability, efficiency and flexibility of user defined submitting the required data is already impossible in terms of manual data processing.

But despite the outlined requirements of modern automation of accounting work in trade, it is quite limited and can consequently only reduce the complexity of accounting operations and simply stage them, as a generalization.

Recently, computer technology in enterprises has turned into a determining factor of the account. The use of automated forms of accounting, allows faster processing of accounting information and transferring it across the board.

The choice of a rational system of accounting automation must meet the following criteria:

1) establishing a system as the specifics of a particular organization as well as the changes in the legislation of Ukraine, that is in the shortest time without loss of details, not only rebuilding the chart of accounts, reporting forms, typical wiring, but make statements according to the new accounting requirements ;

2) the ability to work not only in local area networks , but also with other sources of financial information, such as the system «Client-Bank» for cashless payments and of payment transactions for cash turnover in retail trade;

3) if the constant support of software development: training and advisory support not only in case of breakdowns, but also in the change. According to research made by other scientists, modern commercial enterprises, also the use of «Sail-Enterprise» [5], which belong to the integrated accounting system, which unlike the mini accounting provide opportunities to perform complex analytical accounting and broader automation and inventory quantitative and accrued accounting. This information technology is based on records that to some extent, reflect the information integrated in the Forums Accounting (software tool operates as a set of service modules, built around a core executing kernel), and completeness of its implementation of accounting functions at the expense of complexity and specialization of procedures processing entries are accompanied by additional information that reflects their specificity.

Mini accounting and integrated accounting system (after proper adjustment and adaptation to the characteristics of the company) are pretty simple and easy to use interface, but does not

satisfy the conditions of effective accounting organization in the use of information technology which according to the analysis of scientific literature, are as follows [6]: the widespread use of accounting information; purpose of accounting as part of the management company; the use of accounting as a subsystem that connects all systems and task management. Bold -defined conditions reveals the need for information technologies that can ensure the formation of integrated information systems, because only in this case it is possible to debug complex relationships between individual tasks and systems management.

Sufficiently, effective conditions of automated accounting and forth Sanotskaja N., namely [7]: connection of all computers in a single network enterprise; anticipation of further state department, which monitors the operation of automated systems and corrects current system errors; prohibition of self- correction of errors in the system of users (employees); establishing special programs for communicating users (employees) within the network; setting up security systems (each user has a personal access code) is an automated accounting system (all the necessary documents can be obtained by forming request, most documents exist in electronic form).

According to scientific literature, the conditions of effective accounting, today, can provide the following types of information technology [2]:

1) software system tools - allowing yourself to design a system processing accounting data which are based in a common model of accounting. However, this type of information technology is quite complex to use, because the users requires quite deep programming skills that the majority of local accountants does not have;

2) custom-made system - a set of software tools that span the complete work stations and tools created by the requirements and conditions of the particular customer. It should be noted that such programs can be quite convenient and easy to use, fully taking into account the specific activity of the client. However, the development, implementation and use of such software is pretty an expensive process (in consequence of the uniqueness of the software), which is not affordable for the majority of domestic retailers;

3) corporate information systems enable the accounting subsystem to obtain information on the general information system. Machine base summarizes the information that combines data from all business units and locations of direct transactions which created electronic source documents - resulting in an accounting subsystem almost unnecessary operation of the primary entry accounting documents received for processing.

This feature allows you to engage in accounting work a minimum number of staff and to obtain timely information for decision-making levels of government (software modules of information technology builds flexibility that ensures the interaction of various business processes,

existing systems interconnected computer workstations. Accountants of distributed data processing systems).

So, for the best in automation is now a corporate information system, a wide diversity of software which will allow the management of retailers make the most appropriate choice of the software by the ratio: price, functionality, reliability, usability, and so on. (The Selection criteria determined by the financial possibilities and preferences of economic agents).

Among the types of software corporate information systems development, can be divided into groups of Western countries, CIS countries and national development. Among the most famous of the Western development is: Baan ERP, Oracle Application Axapta 4.0, SyteLine, mySAP Business Suite, Maconomy, MFG / PRO, Microsoft Dynamics AX / NAV, iScala, Oracle E-Business Suite, and others. These enterprise systems are highly reliable when used (likelihood of software failures, errors and unauthorized access to sensitive data is almost equal to zero), the introduction of the software create an opportunity for qualified service and automatic updates of the software through the Internet network.

The disadvantage of this software development is the need to set a large number of additional management tools (such as electronic document management tools, etc.), The high cost of implementation and maintenance, sophisticated debuggers. Software Microsoft Dynamics AX / NAV and Oracle E-Business Suite is very difficult to adapt to the laws of Ukraine .Among the developments CIS popular are the Galaxy and Monolith SQL, implementation and maintenance which has a lower (compared to Western design) value, which in addition, can be reduced by ordering and installing the version with limited functionality (it can be useful for retailers medium size).

Applications have relatively high reliability (failure rarely give in and allow use to restrict access to sensitive data), that have a simple debugger, so pretty easy in improving and modernizing.

Domestic development can be classified into two subgroups, depending on the cost of implementation, maintenance and reliability:

1) WORLD, advise Triplan, IS -PRO, SIReD Enterprise - most suitable for small retail businesses. The cost of implementation is low, but the disadvantages are: the possibility of failures and errors during operation, limited functionality and lack of opportunity to setup;

2) BS Integrator, DeloPro, GrossBee XXI, CUBE -4 , SCOPE -5, Virtuoso, CUBE -4, KAI. In this group are software counterparts with relatively high functionality, flexibility module (which provides opportunities to their rapid changeovers and rapid modernization), reliability in operation and reasonable cost of implementation. This software development may be suitable for retailers, large and medium size. For functionality that meet the needs of small business accounting software class mini - Accounting. This class includes programs designed for accountants with a small

number of employees (one to three) without their explicit assignment of specific sections of the account. Programs targeted at small businesses and implement tool maintenance synthetic and analytical cost accounting, allow entering and processing accounting entries, drawing a small amount of primary documents and generating reports. Small businesses account for the bulk of work on financial accounting and much smaller - in management accounting. This class, presents programs: Finance without problems (Hakers-design firm, Mariupol) Mini Accounts (1C, Moscow), «Accounting small business» (Four firm, Moscow). It should be noted that the market is no universal software product that would be suitable for use in enterprises of any form of ownership and scope of activities.

So, when choosing an automated accounting system, it must take into account the real needs and opportunities of the company.

In addition, the developers offer debugs for their systems in accordance with the specific requirements of customers .All methods of information provision of accounting, hence the form of accounting, have their place.

But the determining factor when choosing a method of obtaining information is its price, on-time and complete satisfaction of the accounting system.

Therefore, the transition to new forms of trade must be accompanied by an increase in the reliability of accounting and control.

For a complete account of the system, it must perform the following functions:

- Automation of standard operations: register receipt of goods from suppliers, internal displacement (warehouse - showroom), read the list items of products sold through electronic cash registers, reassessment of goods, the cancellation of the goods (black spell, battle, etc.), return delivery, return of purchase, sale by bank transfer, inventory;

- Maintenance manuals goods, warehouses and shopping halls, suppliers, customers (by bank transfer), the material - of those responsible;

- Providing information: the current balance of goods remains at an arbitrary date information on deadlines (for food), history of the movement of goods, the documents;- Receive information: trial balances (for the company , in units by the supplier) product report comparative (based on rediscount);

- To provide financial and tax reporting. Systems must be running operating systems, the possibility of using a client - server for a possible operation in global electronic networks.

Provide integration with electronic cash registers, barcode support - equipment for line identification products. It should be noted that even when using corporate information systems, in the practicing process of complex automation of accounting work, is quite spacious and always successful.

Thus, the main factor that determines the effectiveness of automation is the actual effect it has, which has been subjected to (in this case, it should cover the funds now spent on the implementation of the outlined process). If the now fully spent funds allocated for automation, and the actual effect on the date specified lower than expected (i.e. software does not perform all the necessary enterprise features) such a process is unsuccessful.

The reasons for this failure can be: the imperfection of the software product that when used faltering (this will help avoid using only licensed products that have been tested and are in demand on the market of information technologies); lack of qualified personnel or inability to use complicated programs (help minimize this problem is required prior training basics of software that is implemented as a basis for creating enterprise information systems); not very effective specification of requirements and suggestions for automating accounting work. Specification of requirements and proposal for automating accounts work, in our opinion, should be presented in a special position, the combined special commission consisting of: head of the company; chief accountant; relevant external experts on the use of the software (which is to be implemented to automate).

However, it should be noted that the detailed provisions of the automation of accounting work can be expanded and formed on the basis of the expected effect of such automation (because each business requires highly individual approach based on: features of its organizational structure, scope of activities, the specific trade transactions; volume commodity supply and so on.).

The implementation of automated information systems course requires relevant costs, and first of all, financial cost. But, ultimately, will allow reducing commercial expenses; thereby possibly reduce the selling price to increase reversibility range, its quality and ultimately bringing the company into a number of stable, self- market entities.

Conclusions. According to a survey of the current state of the process automation in trade we found that despite a significant positive effect on the automation of accounting work (reducing the time required to process documentation, minimize errors in accounting, etc.) Automates the major part of them only a few areas of accounting are available, as objects that carry out all your transactions manually; most commonly used information technology used is a mini accounting and integrated accounting system that, despite the simple interface, with rather limited functionality and do not ensure effective organization of accounting in terms of its automation.

We suggest that to improve the automation of the accounting process, below are the most appropriate steps:

1) The use of corporate information systems, a wide diversity of software which allows management to retailers to make the most appropriate choice of the software (with respect: price, functionality, reliability, usability, etc.).

2) Use only licensed products that have passed extensive testing and demand on the market of information technologies.

3) The statutory pre-training basics with the software that is implemented.

4) Implementation specification requirements and suggestions for automating accounting work.

This approach will achieve the desired effect of an automation process in trade and ensure their efficient organization, correct operation of the software and no problems with computer literate personnel accounting services.

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ОРГАНІЗАЦІЯ ОБЛІКУ В ТОРГІВЛІ В УМОВАХ АВТОМАТИЗАЦІЇ

Анотація. У статті охарактеризовано сучасний стан процесу автоматизації на підприємствах торгівлі та запропоновані основні шляхи його оптимізації. Зазначено, що переважна кількість торгових підприємств автоматизує лише окремі ділянки обліку або здійснює облік вручну. Запропоновано використовувати ліцензовані програми з

обов’язковим проведенням попереднього навчання персоналу основам роботи з програмним продуктом, що впроваджується.

Ключові слова: автоматизація, облік, товари, торгівля, програмний продукт.

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ОРГАНИЗАЦИЯ УЧЕТА В ТОРГОВЛЕ В УСЛОВИЯХ АВТОМАТИЗАЦИИ

Аннотация. В статье охарактеризовано современное состояние процесса автоматизации на предприятиях торговли и предложены основные пути его оптимизации. Отмечено, что подавляющее количество торговых предприятий автоматизирует лишь отдельные участки учета или осуществляет учет вручную. Предложено использовать лицензированные программы с обязательным проведением предварительного обучения персонала основам работы с программным продуктом, который внедряется.

Ключевые слова: автоматизация, учет, товары, торговля, программный продукт.

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Abstract. This article describes the current condition of automation in trade and offered basic ways of optimization. It is noted that the most trading companies automate only a few areas of accounting or accounting exercises manually. Proposed to use the licensed programs with compulsory conducting preliminary training basics with the software implemented.

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