

ПЛАТФОРМА 3

«ІНФОРМАЦІЙНО-АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ БІЗНЕС-ПРОЦЕСІВ У КОНТЕКСТІ ІМПЛЕМЕНТАЦІЇ СТАНДАРТІВ ОБЛІКУ»

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DIRECTIONS FOR IMPROVEMENT OF ACCOUNTING AND CONTROL OF MONEY OPERATIONS

In the conditions of the transformation of the information environment, the increase of the informativeness of the accounting model of objects, which is necessary to provide data management and timely prevention of negative phenomena that may arise as a result of its activities, becomes important. Consider these processes on an example of such an important object of accounting and control, which are cash operations of enterprises. This choice is due to the fact that cash transactions are an important part of the organization of accounting and control. Monetary funds are the source of monetary transactions, and the effective management of cash operations reduces capital requirements, accelerates turnover, as well as reveals financial reserves within the enterprise and thus reduces the volume of external loans. Therefore, the improvement of the organization and control of cash transactions will be most effective if the logic of the research is first understood and then the key goal is formulated, focused on the goals of current and strategic cash operations management.

The implementation of these recommendations can be presented as a model of ways to improve the organization and methods of accounting for cash operations, the development of which is based on: (a) developing the target direction of the functions of accounting and control of cash operations in the general system of enterprise management; (b) determining the place, objectives and objectives of accounting and control of cash operations; (c) the construction of an organizational model for

accounting and control of cash operations, which ensures the implementation of the accounting procedure in providing a management system with the necessary information. Construction of the model shown in Fig. 1, was carried out with a similar model of improvement of accounting in the article T.M. Slosko and R.V.Moshkovetskaya, presented in the publication [1].

As can be seen from the model (Fig. 1), the only key objective here is the organization of accounting and control of cash operations in the management system of the enterprise, which, on the one hand, indicates the sequence of organization of the accounting procedure for accounting and control of cash operations, on the other hand, on methods and techniques of accounting and control of the accounting procedure of cash transactions. The purpose of this and another block depart other important blocks, some of which concern the organization of accounting, and others - the methodology. These blocks stand in front of each other, since they are closely interconnected. Thus, in the block of accounting and control of cash operations there is a sequence of organization of the accounting procedure for accounting and control of cash operations, while the method of accounting and control of cash operations is performed in the block of accounting techniques and control of cash operations.

In general, the procedure involves a sequence of actions, it defines each step of gradual reflection in the accounting information about cash operations of the enterprise, starting with accounting documents and ending with their generalization in the General Book. The next two blocks of the model are the principles of accounting and control of cash operations and the principles of the methods of their accounting and control. The principles of accounting and control of cash operations can be attributed: compliance with the established procedure for cash operations; observance of the established order of keeping the check books; observance of the limit of availability of cash at the checkout; checking of the state of accounting of cash operations. Regarding the principles of the methodology, the following are used for accounting and control of cash operations: a) cash operations in the national currency of Ukraine; b) enterprises reflect in cash book all receipts and cash issuance; c) observance of the established order of keeping the check books; etc.

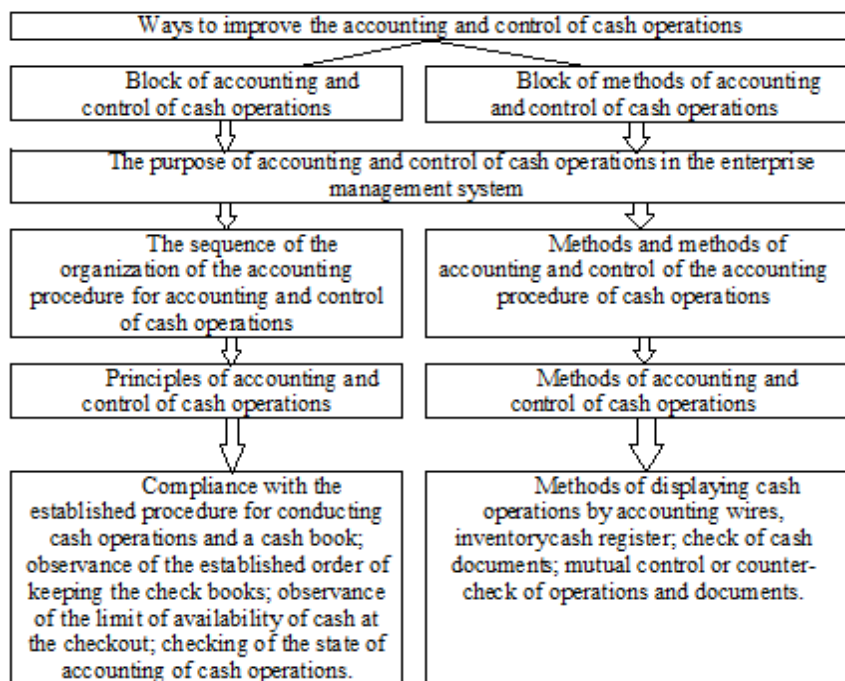


Fig. 1. Model of ways to improve the organization and methods of accounting and control of cash operations (built on the model example in [1])

Methods of cash operations control are: 1) cash register inventory, which is carried out by transferring all cash and checking other values stored in the cash desk; 2) checking of cash documents (expense and profitable cash orders, cash book, etc.); 3) mutual control or counter-check of operations and documents.

So, built on rice. 1 model of ways to improve the organization and methods of accounting for cash operations will enable, firstly, to organize the accounting procedure in such a way that the accountants responsible for accounting for cash transactions are clearly identified; and secondly, will allow daily control of movement and availability of funds at the enterprise; thirdly, provide internal users with timely and accurate information on the accounting and control of cash transactions.

Reference

1. Slozko T. M., Moshkovetska R. V. Pobudova modeli shliakhiv udoskonalennia orhanizatsii ta metodyky obliku vytrat // Mizhnarodnyi naukovyi zhurnal «Internauka». – 2018. – №4. DOI : 10.25313/2520-2057-2018-4-3482.