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IMPLEMENTATION OF ACCOUNTING PROCESSES AS AN ALTERNATIVE METHOD FOR ORGANIZING ACCOUNTING

Abstract. This article explores the possibilities and prospects for the introduction of accounting processes in order to improve the organization of accounting in the enterprise. The theoretical content of the process approach to management is investigated and the definition of the concept “accounting process” in the context of business and non-business entities is proposed.

Modern complex conditions of socio-economic development require dynamic changes in the methodology and organization of accounting. The improvement of information technologies and their implementation in the process of accounting and analysis has set the task of developing cross-cutting business processes that will include accounting and analytical processes. The article substantiates the possibility of distinguishing the accounting process as an independent business process, since it has all the characteristics of the process (initial data, results, resources), as well as the result of the introduction of the accounting and analytical process, the final product is formed - financial reports.

Taking into account the peculiarities of the economic and organizational activities of legal entities, it is proposed to apply the following terminology of the definition “accounting process”: a business accounting process for an enterprise, since an economic benefit must be obtained to evaluate its application; the accounting process, for a non-profit entity, since the assessment of its use will be mainly a socio-economic effect. It is safe to say that accounting has moved from simple accounting and analytical information support to accounting management of enterprise economic processes, becoming one of the main types of management. The subject of accounting in a balanced development is the management and control of internal and external processes, and in the course of organizing accounting, engineering tools are used.

In addition, the article substantiates the composition of indicators for assessing the effectiveness and efficiency of accounting processes. They are divided into three main groups: product performance indicators; process efficiency indicators; customer satisfaction indicators.

Keywords: accounting organization, business processes, integrated management system, accounting processes, process indicators.

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УПРОВАДЖЕННЯ ОБЛІКОВИХ ПРОЦЕСІВ

ЯК АЛЬТЕРНАТИВНИЙ СПОСІБ ОРГАНІЗАЦІЇ БУХГАЛТЕРСЬКОГО ОБЛІКУ

Анотація. Вивчено можливості і перспективи запровадження облікових процесів з метою вдосконалення організації обліку на підприємстві. Досліджено теоретичний зміст процесного підходу до управління і запропоновано визначення поняття «обліковий процес» у розрізі суб'єктів підприємницької та непідприємницької діяльності.

Сучасні складні умови соціально-економічного розвитку вимагають динамічних змін у методології та організації обліку. Удосконалення інформаційних технологій і їх запровадження у процесі бухгалтерського обліку й аналізу поставило завдання — розробити наскрізні бізнес-процеси, які будуть включати в себе бухгалтерські та аналітичні процеси. Обґрунтовано можливість розрізнення процесу бухгалтерського обліку як самостійного бізнес-процесу, оскільки він має всі характеристики процесу (вихідні дані, результати, ресурси), а також результат запровадження бухгалтерського та аналітичного процесу.

Беручи до уваги особливості економічної та організаційної діяльності юридичних осіб, запропоновано застосувати таку термінологію визначення «процес обліку»: бізнес-процес обліку для суб'єкта господарювання, оскільки економічна вигода повинна бути отримана для оцінки його застосування; процес обліку для некомерційного суб'єкта, оскільки оцінка його застосування буде в основному соціально-економічним ефектом. Із упевненістю можна стверджувати, що бухгалтерський облік перейшов від простого обліково-аналітичного забезпечення інформацією до бухгалтерського управління економічними процесами підприємства, ставши одним із основних видів менеджменту. Предметом бухгалтерського обліку в умовах збалансованого розвитку є управління внутрішніми і зовнішніми процесами та контроль за ними, а в ході організації обліку використовується інжиніринговий інструментарій.

Крім того, обґрунтовується склад індикаторів для оцінювання ефективності та ефективності процесів обліку. Їх поділяють на три основні групи: показники ефективності продукції індикатори ефективності процесу; показники задоволеності клієнтів.

Ключові слова: організація обліку, бізнес-процеси, інтегрована система управління, облікові процеси, показники процесів.

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ВНЕДРЕНИЕ УЧЕТНОГО ПРОЦЕССА В КАЧЕСТВЕ АЛЬТЕРНАТИВНОГО СПОСОБА ОРГАНИЗАЦИИ БУХГАЛТЕРСКОГО УЧЕТА

Аннотация. Изучены возможности и перспективы внедрения учетных процессов с целью усовершенствования организации учета на предприятии. Исследовано теоретическое содержание процессного подхода к управлению и предложено определение понятия «учетный процесс» в разрезе субъектов предпринимательской и непредпринимательской деятельности.

Современные сложные условия социально-экономического развития требуют динамических изменений в методологии и организации учета. Совершенствование информационных технологий и их внедрение в процессе бухгалтерского учета и анализа поставило задачу разработки сквозных бизнес-процессов, которые будут включать бухгалтерские и аналитические процессы. Обоснована возможность различения процесса бухгалтерского учета как самостоятельного бизнес-процесса, поскольку он имеет все характеристики процесса (исходные данные, результаты, ресурсы), а также результат внедрения бухгалтерского и аналитического процесса.

Принимая во внимание особенности экономической и организационной деятельности юридических лиц, предлагается применить следующую терминологию определения «процесс учета»: бизнес-процесс учета для предприятия, поскольку экономическая выгода должна быть получена для оценки его применения; процесс учета для некоммерческого субъекта, поскольку оценка его применения будет в основном социально-экономическим эффектом.

С уверенностью можно утверждать, что бухгалтерский учет перешел от простого учетно-аналитического обеспечения информацией к бухгалтерскому управлению экономическими процессами предприятия, став одним из основных видов менеджмента. Предметом бухгалтерского учета в условиях сбалансированного развития является управление внутренними и внешними процессами контроль за ним, а в ходе организации учета используется инжиниринговый инструментарий.

Обосновывается состав индикаторов для оценки эффективности и эффективности процессов учета. Они делятся на три основные группы: показатели эффективности продукции; индикаторы эффективности процесса, показатели удовлетворенности клиентов.

Ключевые слова: организация учета, бизнес-процессы, интегрированная система управления, учетные процессы, показатели процессов.

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Introduction. Modern complex conditions for socio-economic development require dynamic changes in the methodology and organization of accounting. In anticipation of the inevitable occurrence of technological singularity, there is a gradual transformation of traditional accounting systems. Systems of managerial, strategic and engineering accounting are being developed and improved.

The accounting has certainly moved from simple accounting and analytical provision of information to the accounting management of the enterprise economic processes, becoming one of the main types of management. The subject of accounting under a balanced development is the management and control of internal and external processes. An engineering toolkit is used when organising an accounting process.

At the same time, accounting should be transparent and simple, eliminating duplication and parallelism. As noted by French scientist Henri Faiol, "good accounting — simple and understandable, gives an accurate picture of the work of the enterprise and its conditions — is a powerful means of management" [1].

The system of accounting organization should be adapted to changes in socioeconomic development that affect the macro and microenvironment of an enterprise, since the establishment of the efficient accounting system will allow creating an efficient and sustainable management system for the entity.

Analysis of research and problem statement. The study of theoretical and practical aspects of the organization of accounting is devoted to the work of many domestic and foreign scientists: V. V. Sopka, V. P. Zavgorodniy, M. V. Kuzhelnyj, S. O. Levitskaya, S. V. Svvirko, F. F. Butintsya, Z. V. Hutsaylyuka, Ch. T. Horngren, R. G. Harrison, S. V. Crosson, B. E. Nidles mr., E. S. Hendrixen, M. F. Van Bred. The results of the study of the essence of "business processes" and their impact on enterprise management are described in the works of T.H. Davenport, J. Krogsti, B. Andersen, V. V. Repin, D. S. Kulyabov, A. V. Korolkova, L. I. Chernobay.

Recognizing the importance of the scientific contribution of the aforementioned scientists to the development of accounting theory and practice as well as management of the enterprise, it should be noted that the results obtained by them require further research taking into account the possibility of applying a process approach to the organization of accounting.

The results of the research. The improvement of information technology and its implementation in the accounting and analytical process has set the task of developing cross-cutting business processes that will include accounting processes. The process approach to organizing the activities of the entity envisages: broad delegation of authority and responsibility to employees; reduction of decision-making levels; combining the principle of targeted management with the group labor organization; increased attention to quality assurance issues; automation of business processes technologies.

It is confirmed by the opinion of American scientists E. S. Hendrixen and M. F. Van Breda: "there has been an information revolution in the world ... accounting registers will be replaced by information databases, part of which will be financial information" [2, p. 37].

At this stage of development of economic thought there is no single definition of the concept of "business process". In addition, in the works of some scholars, the notions of "process" and "business process" have the same meaning, which causes some difficulties in our study. Approaches to the interpretation of "business process" concept by foreign and domestic scientists are presented in Table 1.

Table 1

Definition of "business process" concept in Ukrainian and foreign scientific works

Author	Definition
1	2
Davenport T. H. [3, p. 5]	Structured, defined set of actions, the purpose of which is to create a specific product for a specific consumer or market.
Andersen B. [4, p. 25]	A sequence of logically related, repetitive actions that result in the enterprise resources being used to process the object (physically or virtually) in order to achieve certain results or products to meet the needs of internal or external consumers.
Repin V. V. [5, p. 19]	A stable, focused set of interconnected activities, which, according to a certain technology, transforms inputs into outputs valuable to the consumer.
Shaer A.-V. [6, p. 25]	Continuous series of tasks, the solution of which is carried out in order to achieve the result. The starting point and final product of the business process is the result, demanded by corporate or external consumers. Business processes allow you to achieve high efficiency of the enterprise, since they focus on customer needs.
Krogstie J. [7, p. 1]	A set of related, structured tasks in the course of which a particular service or product is achieved, intended for the needs of the identified entities.
Chernobay L. I., Duma O. I. [8, p. 130]	The system of continuous, interrelated, properly organized and managed actions (procedures, operations, functions performed), which, in turn, is an element of the mechanism of formation of added value (consumer value) through the transformation of organizational resources, focused on the achievement of single integrated goal aimed at ensuring the productivity and efficiency of the organization as a whole and ensuring the presentation of added value (consumer value) to the target market through the business model of the enterprise.

Based on the above list of definitions, one can conclude that the business process is a sequence of logically related actions necessary to achieve the planned performance of the organization. In other words, a business process can be considered as any process that occurs in the financial and economic activities of the entity.

Accounting, analysis and audit are a separate subsystem designed to perform the whole spectrum of functions in the system of process management: information, control, analytical, forecast, direct communication and feedback. Thus, it is possible to distinguish the accounting and analytical process as an independent business process of the subject of economic activity, since it has all the characteristics of the process (inputs, outputs, resources). In addition, as a result of the implementation of the accounting and analytical process, the final product is formed — financial statements, which are intended for internal and external users — clients of the process, and contributes to the growth of the entity value, for example, by increasing its business reputation.

Activity of any enterprise can be considered as a set of interacting processes, while the system of processes should be built not formally, but taking into account the organization management.

Taking into account the specific economic and organizational activity of legal entities it is expedient to introduce the following terminology of the "accounting process" definition as a certain stage of developing of the entity accounting and management information resource, which provides disclosure of its financial results:

- an accounting business process, for a business entity, since the assessment of its application should be an economic benefit;
- an accounting process, for the subject of non-business activities, since the assessment of its application in most will be socio-economic effect (in case of one-time operations of entrepreneurial nature — socio-economic benefits).

To have a deeper understanding of the essence of accounting business processes and to organize them successfully, it is necessary to interpret the main commonly used terms applied in the description of business processes in terms of accounting. As a result of the adaptation of the generally accepted definition of the business process to the characteristics of the accounting process, one can obtain the following definition: the accounting process is a set of interrelated, regulated accounting procedures that convert the output data into the resulting information.

It is advisable to consider a set of documents necessary for the beginning of accounting procedures to be an input of the accounting process. The output of the accounting process is the performance of accounting procedures in the form of documents, database elements, etc.

The supplier of the accounting process is the unit or the official that provides input to the process. Customer (consumer) of the accounting process is the unit, the official that receives the result of the accounting process and uses it for the purpose of management or for the further processing of an accounting information (internal user); users of financial, tax and statistical reporting (external users).

One possible approach to describing the processes of accounting services is the adaptation of existing standards for describing business processes to the specific characteristics of accounting processes. In particular, the basis of the methodology for describing accounting processes may be the standard of description, regulation and audit of business processes, developed by V. Repin and V. Eliferov in the work "Process approach to management. Modelling Business Processes» (2013) [9].

Implementation of the process approach to practical activities requires the development of an accounting function for business process management, since the integrated information system, being the basis of the business process management system, contains a large amount of accounting data, i.e. information on financial and managerial accounting.

The theory of accounting and the system of its legal regulation stipulates an object-oriented, rather than a process-based accounting arrangement, which significantly impedes the practical use of the integrated business process management system. It stimulates the application of a creative approach to the organization of accounting based on the information needs and tasks faced by the management.

The selection of accounting and analytical business processes should be based on a principle approach to understanding the significance of the accounting system in the management of the entity. If accounting is considered as a subsidiary business process, it is necessary to allocate as many accounting and analytical processes (subprocesses), as there are basic business processes allocated in the enterprise. Their decomposition should be carried out depending on the characteristic on which the activity of the accounting service is organized, object or line-and-staff.

Positioning of the accounting process as an independent business process requires substantiation of the indicators composition for evaluating its effectiveness and efficiency. Note that ISO 9000: 2007 "Quality Management Systems. Key terms and glossary of terms are" refers to effectiveness as implementation degree of planned actions and achievement of the planned results, and to efficiency as the ratio between the achieved result and the resources used [10].

Since the accounting process result is accounting data (reporting), in other words, accounting information, the requirements for financial information in the Conceptual framework of the financial statements approved by the IASB (International Accounting Standards Board) can be applied to assess its quality. The financial information, obtained as a result of the accounting business process, should have the following qualitative characteristics: relevance; true representation; materiality; comparability; timeliness; clarity [11].

In order to meet all the requirements of the process approach to management in accounting and analytical system of a business entity, the process indicators should be categorised into three main groups:

1. product indicators;
2. process efficiency indicators;
3. customer satisfaction indicators [9, p. 349].

The indicators for assessing the effectiveness and efficiency of the accounting process, categorised in the context of the above mentioned groups, are presented in Table. 2

Table 2

Accounting Process Indicators	
Indexes	Characteristics
<i>Product indicators</i>	
Comprehensive assessment of the quality of accounting, objective presentation of financial results.	An expert assessment of the reporting compliance with the requirements. Indicator should be researched in dynamics; it is also possible to calculate the coefficient of reaching the maximum result as the ratio of the actual integral estimate to the maximum possible. This approach can also be used to measure outcomes for internal clients.
<i>Process efficiency indicators</i>	
Salary expenses Depreciation of equipment Expenses for materials Expenses of energy and heat carrier Expenses of consulting services	All expenses should be considered in dynamics and in comparison with target (finance, budget) indicators. It is advisable to calculate the deviation (absolute and relative) from the previous period and from the target parameters.
Number of employees, including specialists of different qualifications	Indicator should be considered in dynamics and in comparison with staffing. The number of personnel in the accounting process should be correlated with the number of accountants of competitors (taking into account the scale of the organization)
Percentage of employees who have taken advanced professional training	The indicator should be studied in dynamics and in comparison with planned values.
Degree of automation of the process (percentage of automated operations)	Using this indicator is especially relevant at the stage of implementation of information systems
Percentage of transactions in which the interchangeability of employees is impossible	Characterized by the dependence of the process on changes in staffing
The number of documents processed during the period	Shows the average percentage deviation from the planned, number of processed (input and output) documents
Inequality of subprocess (coefficient of variation)	This indicator should be used at the level of subprocesses and individual documents at the initial stage of the process description, or if there is a problem of staff workload
<i>Customer satisfaction indicators</i>	
Number of claims (returns of documents, failure to comply with deadlines for reporting, amount and size of penalties)	Can be identified in the whole process, and in the context of individual subprocesses.

Conclusions. Applying the process approach to accounting organization has the following benefits: provides transparency of management systems for owners and management, allows you to

respond adequately to internal and external environment, clearly divides managers' areas of responsibility at all levels, involves staff in the process of entity development, develops the so-called "corporate culture", which ensures the existence of the enterprise in the long run.

Process approach does not cancel and does not replace the hierarchical structure of management and functional specialization units, it allows us to establish cross-functional interaction and increase the efficiency of enterprise resource management to achieve the objectives of business activity.

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