SECTION 4
FINANCE, MONETARY CIRCULATION AND CREDIT

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IMPORTANCE OF AUTOMATION ACCOUNTING FINANCIAL RESULTS IN THE MODERN BUSINESS ENVIRONMENT

Statement of the problem. The development of the organizational structure of retailers scale their operations, modern forms of Goods, the application of traditional and advanced management methods to produce the desired income leads to increased information flows, which require rapid processing and deep understanding for tactical and strategic decision -making on various levels of government. To solve this problem help of modern information systems that integrate all information and can quickly analyze it, thereby greatly helping executives and business professionals.

Analysis of recent research and publications. The issue of accounting for financial performance in the application of information technology devoted sufficiently large number of scientific papers. Among these include the research: A. Aksenova [1], F.F. Butynets [2], V.M. Guzhva [3], V.P. Zavgorodniy [4], V.B. Ivashkevicha [5], Y. Lebedzevych [6], A. Oleksyuk [7,] N. Pinchuk [8], V.S. Ponomarenko [9], V. Hill [10] and others.

Exploring thoughts (opinions, beliefs) revealed major trend in unity judgments about accounting information system, which is implemented using computer technology. However, information systems, like information technology, and can operate with the use of technical means and without the application. In our opinion, the question of economic feasibility and business can use all measures to obtain the necessary information.

The wording of the purposes of Article (problem). Implementation of the goals and objectives for the effective automation of financial results in the modern business environment requires professionals, decision makers, further development and improvement of financial accounting results in modern information systems. The main important principles to create effective computer accounting system must include: cost, feasibility, flexibility, control, protection and data security, compatibility, flexibility, systemic approach.

The main material of the study. Analysis of the implementation and use of management information systems in Ukraine has shown that computer support activities provided grassroots and mid-level management, the hallmark of which is fully formalized procedures for decision making. Managers also senior inherent work in unstructured or poorly structured problems, which are not always given the relationship between the important characteristics and decision-making is largely based only on creativity, awareness, skills, talent, intuition and their other terms. Computer support such activities in retail trade is almost absent, because in our opinion, it is necessary to create and use that management information systems. These systems are the latest generation in a chain of business management tools that provide a comprehensive or integrated control now.

The class management systems are functionally complete systems with elements of organizational management accounting, planning, management and decision-making modules and some others. Accounting software component in this case is not the main. More important is the relationship of all components of the system, the possibility of effective management business, help in the solution of the main problem of business - profit.

Today, a wide range of management information systems - «Decision Support Systems» (DSS), «Enterprise Resource Planning» (ERP), «Systems enterprise resource planning, and synchronized with consumers »(CSRP,« The developed planning system» (APS) and others. Mostly attracted the attention of scientists who study the issue of information systems and technologies, decision support system (DSS). Definition of the system is ambiguous and interpreted in the literature in different ways: "... computer information system that is used to support various activities during decision-making in situations where it is impossible or undesirable to have an automatic system that fully complies with the entire process of making" [9 , p 278], " ... the use of models based on a number of procedures for processing data and ideas that help managers in making decisions " [3 , p. 281], " ... an interactive computerized system that helps people who are decision makers use data and models in the outgo unstructured and poorly structured problems" [7, p. 45], " ... interactive system that provides end-users , decision makers easy and convenient access to data and models for decision making in semi-structured and unstructured situations in various fields of human activity" [8 , p. 279]. Finally, there is the statement according to which the DSS is a specific and well- described class of systems based on personal computers.

This diversity of definitions of decision support systems represents a broad range of different shapes, sizes, types of DSS. Clearly tribal structure includes three main components (user interface subsystem, the subsystem database management and database management subsystem models) and characterizes virtually all types of computer systems. Note that the components provide in DSS implementation of several important concepts of building information systems: interactivity, integration, capacity, availability, flexibility, reliability and manageability. In our opinion needs to be clarified concept of "flexibility" of DSS, which is a measure of the ability of the system to recover in case of error situations, both external and internal origin, which can be defined as an interactive computer system designed to provide managers accounting and analytical information on costs, income and financial performance at various levels of government. It is a product of the evolution

of modern information systems and information systems refers to the third generation. Computer Information System DSS is used to support different types of decision-making: the choice of an overall strategy, delegation of responsibilities, evaluation of results, and initiating change. Application of DSS allows decision makers to model decision-making in an operational mode that will allow predictions to stimulate development processes.

Note that the decision support system is focused primarily on the needs of accounting and analytical information with senior administrative personnel and, unfortunately, its application requires additional material costs, consultation, raising the intellectual level decision-makers, decision-makers. In our opinion, the most attractive trade enterprises to effectively manage financial performance is an ERP-system.

ERP- system (with Enterprise Resource Planning System - Enterprise Resource Planning) - Corporate Information System (CIS), which is designed to automate accounting and management. ERP-systems are usually built in a modular and covers almost all the key processes of the enterprise. The main purpose of this system is to find relationships between all departments of commercial enterprises, as well as the creation of an information center of data that accumulates and provides all the necessary information about the company as a whole and by departments.

The proposed market ERP-system to automate various commercial establishments, and meet the needs of managers in wholesale, retail and wholesale and retail trade. It provides, on the one hand, flexible configuration, and the other - the unconditional fixation of business processes, the inability to "rollback back" transactions that have been performed and recorded in the minutes, which increases the transparency of trading operations and reduces costs associated with errors and fraud staff. An analysis of business data in ERP-systems allow you to track changes in the situation, identify "bottlenecks", to determine the effectiveness of individual departments and responsible persons and promising areas of business and make better management decisions.

Series of analytical procedures in the system maintains a loyal customer, planning market research, determining the correct pricing and efficient system of bonus discounts. The advantage of ERP-systems is the ability to use it as large, medium and small businesses and trade.

For supermarkets, the system includes a robust business intelligence tools and consolidation of accounting information, accounting for responsibility centers, computer output reports according as UAS, as IFRS. As for the technical possibilities for these companies, the ERP-system designed to process large volumes of data and many concurrent users that generate a large number of transactions (this is true for trade). In addition, all systems of this class support work with distributed databases, ensuring their synchronization and updating of information for the financial result. The proposed system provides information about the financial performance of the whole enterprise, and the individual trading unit's responsible persons on call manager, i.e. the application of the system in the time space is unlimited.

Standard features of ERP-system is "back- office" functions of ERP-system (financial accounting and planning, HRM, consolidation, BI, EAM); function SCM and SRM (supplier management handbook, reference books from the range and prices of each supplier management costs, etc), functions WMS and TMS (drawing and reading barcodes structure warehouse management, inventory, etc), management features retail outlets (maintenance manuals of the range , managing trading equipment , recording and processing of the return of the goods, etc.).

Implementation of proper organization "trade" ERP- system should provide supply chain management and sales, logistics, warehouse operations, personnel, accounting and financial planning, data consolidation, business intelligence, management of pricing and discounts, merchandising, maintenance and storage of discount cards that facilitate prompt receipt of information about income, expenses and profit or loss. A contentious issue of the ERP-system is the question of priority automation - retail section store or headquarters. Resolving this issue depends on the directions of use, time of receipt and targets managers. If the objective is the organization of centralized accounting, reporting and optimization of operations, the project should begin with the central office. And to enhance the profitability of trade sections in the application of information technology in ERP, should begin with business units. Ideally a parallel implementation of ERP-systems in the central office and commercial departments retailers.

All of the above, allows you to build and offer implementation Shell trading enterprises ERP-system. Application of membrane will increase the profitability of business processes, responsibility centers, trade groups, etc., as well as increase the efficiency of management of the company that will provide a platform to create "recipes" solutions. Shell said management information system must be constantly updated software ERP class and meet the needs of both financial and managerial accounting in a single information space. Level ERP for accounting financial results will provide information not only on income, expenditures and financial results for the whole enterprise and by departments, but also information about the performance of the managers of responsibility centers based on the original information in the form of electronic records. Summary statements depend on what the status of the center of responsibility.

It should be noted that the information technology market leader that has traditionally software that satisfies user requirements for the formation of different types of accounting and automatic test compound statements.

Conducting research on technical and methodological features of accounting software indicate the orientation of the assembly regulated financial and tax reporting, as well as custom design and specific reports that are inherent managerial accounting. But as for the measurement of the effectiveness of both segments and responsible persons, budgeting and execution of retail establishments, in this area there has been no revision of software. Therefore remains relevant today, in our view, the application of spreadsheet Microsoft Excel. Computer information system based on application Excel is an ideal medium to create the module "Management reports for responsibility centers" to make informed decisions based on relevant data, such as:

- Regular reports, which reflect the current results and data on any account or analytic object on it according to the set schedule that determines the time of their creation (Analysis of sales by product groups, report on the plan of turnover per month, Statement of Financial result of responsibility centers);

- Special reports are based on queries heads or when the company came to pass, not scheduled (Annual Report unprofitable sector).

Authors of individual publications [1] still offer for a computerized budgeting system use the following national programs:

- systems ERP, which is provided as part of establishing a system of budgeting, " Intalev: financing Corporation", "1C: Enterprise 8.0";

- Specialized automated budgeting system: «Business Builder Plan Designer» SoftProm company, "Circuit Corporation. Budget" company Intersoft Lab; "CIS: Budgeting" firm Computer Information Systems.

In the process of implementing and debugging in the enterprise automated budgeting system may have some complications that can lead to increased use of time preparing budgets and the accounts system distorted financial performance, but practice shows that in most cases, this situation occurs when you select system, which is not optimal for this company. Therefore, when choosing budgeting system must comply with the following requirements: the presence of a single centralized multi-user database management system versions of budgets and forecasts, the optimal system for collecting information on budget execution, analysis and forecasting, the ability to integrate the system and its readjustment and improvement on demand, availability WEB - interface, advanced functionality and ergonomic properties. These requirements are the most versatile for successful budgeting system in the enterprise, but there may be other requirements due to specific enterprise.

We pay attention to software systems ERP - configuration "1C: Enterprise. Accounting for Ukraine", which serves as the automation of accounting and management accounting, and provides opportunities to develop individual analytical forms and reports. However, in late 2004 based on the new technology platform "1C: Enterprise 8.0" was developed configuration "Managing industrial enterprise", which is the management information system with complex decision problems. This configuration is most fully meets the requirements of management accounting and is a means of obtaining detailed information about all the business processes of the enterprise. It added new modules that allow for different stages of production - from its planning process and the process of marketing - to get any information guide for making important management decisions.

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