

СЕКЦІЯ 3.
АКТУАЛЬНІ ПИТАННЯ РОЗВИТКУ КОНТРОЛЮ, АНАЛІЗУ ТА
АУДИТУ

UDK 657

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AUTOMATION OF ACCOUNTING AND CONTROL OF CASH FLOWS
AND SETTLEMENT OPERATIONS IN UKRAINE AND ABROAD

Automation of accounting and control on posting and optimize of cash flows, implement timely payments and generating Statement of cash flow facilitates the work of an accountant, analyst and controller .

Accounting and control of the monetary settlement operations is using by means of the software “1C: Accounting” in all industrial enterprises of Ukraine. In the main menu of this software using modules “Bank” and “Cash” for cash flow accounting. As for the “Accounts Payable”, “Accounts Receivable” they haven’t got special modules on toolbar. They are in module “Enterprises” (“Enterprises” / “Contractors” / “Accounts Payable”, “Accounts Receivable”). To generate statement’s data in part of cash flows and settlement operations module “Reports” is designed.

Abroad, firms may choose different software, such as Simply Accounting, Business Vision 50 Accounting (Sage); SAP Business One, SAP Business All (SAP); eTEK Accounting (eTEK International , Inc.); AccountMate 8 for SQL and Express (AccountMate Software Corporation). The software mentioned above on the size and sectoral characteristics of enterprise . These software can use modules “Accounts Payable”, “Accounts receivable”, “Cash Management”, “Bank Reconciliation”. To generate reports, including the Statement of cash flow, module “Company specific reports” is designed.

Meanwhile, Canada's small businesses primarily use software Microsof Excel, which is quite handy for keeping records, as it saves the cost of purchasing costly software.

There are no special provisions for certain automated software designed for control in Ukraine and abroad. However, software for accounting have specific functions, which performs control action.

The importance control of accounting information system are emphasize of by

scientists such as Marshall B. Romney, Paul J. Steinbart. They discovered control and audit of accounting information systems in the part of computer fraud and abuse techniques, control and accounting information systems, information systems controls for system reliability(information security, confidentiality and privacy, processing integrity and availability), auditing computer-based information systems [2].

Thus, the “1 C: Accounting” use “Express check” that given commands “Operations” / “Regular Transactions” / “Express check accounting” (Fig. 1).

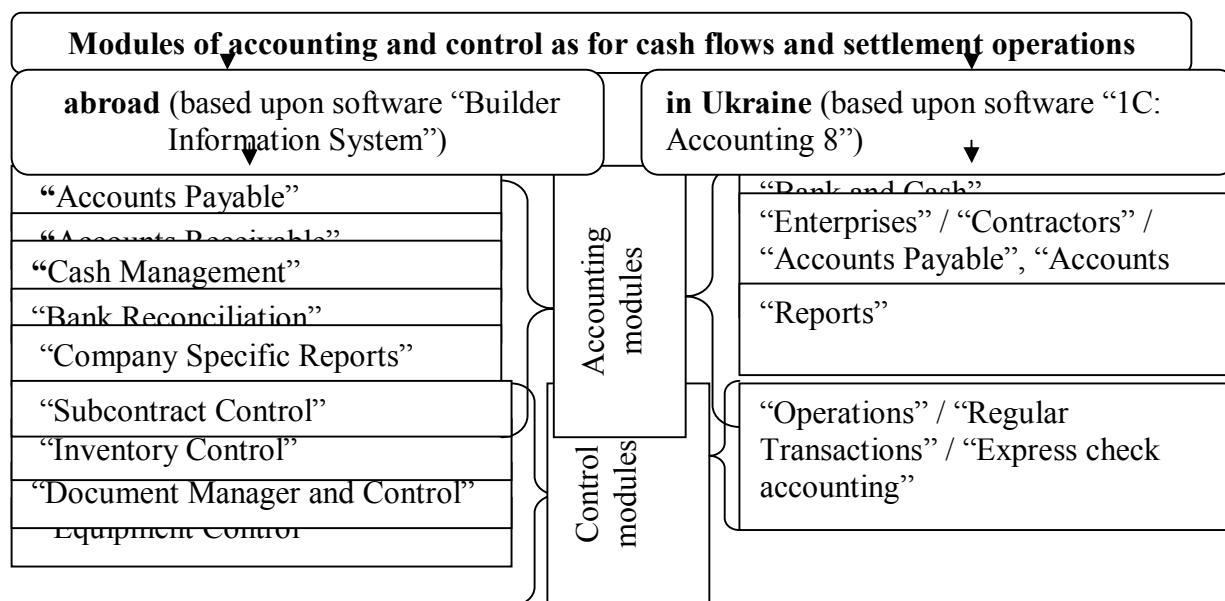


Figure 1. Modules designed for accounting and control of monetary settlement transactions

For example, in software Builder Information System (that is designed for construction companies) are used control modules “Subcontract Control”, “Inventory Control”, “Document Manager and Control”, “Control equipment”.

Having analysed the automated aspects of accounting and control, we have identified the following problems and their solutions:

1. There are no separate modules “Accounts Receivable”, “Accounts Payable” in the toolbar in “1C Accounting” but they should to be used.
2. There is no possible to carry out fully automated Statement of cash flows, and therefore it’s necessary to promote it. However, questions on automation Statement of cash flow in IAS 7 and Ukrainian national standart of Accounting 4 should be introduced, because the stated objective of IAS 7 is to require the provision of information about the historical changes in cash and cash equivalents [1, p. 2844].
3. Use of softwares of companies Sage, SAP is rare in Ukraine, so small businesses can use Excel, and not only “1C: Accounting”.
4. Separate software for control is absent, so it is necessary to improve the control functions in accounting software.

Automation of accounting and control of cash flows and settlement operations is mandatory of modern science. Therefore it is in need of constant improvement both in Ukraine and abroad.

Literature:

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2. Romney M.B. Accounting Information Systems / M.B Romney, P.J. Steinbart. – 12/E. – Prentice Hall, Brooklyn, New York, United States. – 2012. – 720 p.

УДК 657

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БУХГАЛТЕРСКАЯ И ЭКОНОМИЧЕСКАЯ МОДЕЛИИ БЕЗУБЫТОЧНОСТИ: ВЗАИМОСВЯЗИ И ПРОТИВОРЕЧИЯ

Решение вопросов об оптимизации безубыточности наиболее целесообразно решать в рамках моделей экономической безубыточности, которые во многом, но далеко не во всем базируются на бухгалтерских выкладках. В соответствии с экономической моделью объем выручки будет пересекать линию общих затрат не в одном, а в двух точках. Это означает, что в экономической модели безубыточности существует два уровня выпуска и реализации продукции, где общие затраты равны выручке от реализации. На поведении совокупных затрат в данной модели наиболее сильное влияние оказывают переменные издержки, изменяющиеся в соответствии с известным эффектом масштаба.

Бухгалтерская модель очень сильно упрощает зависимость переменных, допуская неизменность переменных затрат и цены реализации единицы продукции, в результате чего зависимость выручки от реализации и общих затрат от изменения объема производства и реализации представлена линейной зависимостью. Здесь имеется точка безубыточности, поэтому с ростом объемов производства зона прибыли расширяется, а наиболее прибыльной является производство в условиях полной загрузки производственных мощностей.

Однако такой подход вряд ли следует признать точным. Неточности связанные с определенным объемом производства и загрузкой производственных мощностей повлечет за собой большие искажения при составлении практически всех видов бюджетов, в том числе бюджетов труда, материальных ресурсов, бюджета продаж, бюджета финансовых результатов