

## ЭКОНОМИКА ПИЩЕВОЙ ПРОМЫШЛЕННОСТИ

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### ОСОБЕННОСТИ ВНЕДРЕНИЯ КОМПЬЮТЕРНЫХ СИСТЕМ БУХГАЛТЕРСКОГО УЧЕТА НА СЕЛЬСКОХОЗЯЙСТВЕННЫХ ПРЕДПРИЯТИЯХ

В работе определен порядок обработки данных бухгалтерского учета в условиях использования современных информационных технологий. Установлено, что современное программное обеспечение бухгалтерского учета предусматривает возможность использования удаленных терминалов формирования данных. Учитывая особенности сельскохозяйственных предприятий, целесообразно в структуре компьютерной системы бухгалтерского учета выделять мобильные рабочие места учетчиков. Дано определение понятия мобильного рабочего места учетчика.

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### FEATURES OF COMPUTER SYSTEMS ACCOUNTING INTRODUCTION ON AGRICULTURAL ENTERPRISES

Procedure of processing accounting data in the use of modern information technology is defined in this article. It is found that modern accounting software allows the use of remote terminals forming data. Taking into consideration the peculiarities of agricultural enterprises it should be detached in the structure of computer accounting system the mobile working places of bookkeepers. The conception of the mobile working places of bookkeepers is given.

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**Ключевые слова:** компьютерные системы бухгалтерского учета, автоматизация учета, сельскохозяйственные предприятия, автоматизированные рабочие места, мобильные рабочие места учетчиков

**Key words:** computer accounting system, automated accounting, farms, workstations, the mobile working places of bookkeepers

Problem. In the current economic conditions the effectiveness of accounting farms greatly depends on the implementation of an advanced process technologies. Using computer accounting systems, accounting software packages facilitates precision of settlement operations, increase the efficiency of data processing and the reliability of accounting information, the formation of the necessary information for management decisions at the company.

Computers, servers, the Internet, wireless and personal digital devices have forever transformed the way companies conduct business. Software packages have also improved traditional operations and production processes. Accounting has seen tremendous advancements thanks to the growth of information technology [1].

Analysis of recent research and publications. The problems improve accounting work and its payment are described in the scientific writings of native scientists: M. Baranowski, F. Butynets, S. Ivakhnenkov, N. Malyuga, T. Mykytenko, E. Mnich, L. Napadovskaya, A. Ostrovsky, V. Paly, T. Pisarevskaya, M. Skopen, V. Shkvir., L. Suk, S. Volkov, A. Zagorodny, V. Zherebin. An important contribution to the development of these problems have also foreign researchers, as George H. Bodnar, D. Chistov, K. Dolan, B. Dyck, P. Forsif, A. Kovalev, A. Mikheev, C. Naribayev, Marshall B. Romney, G. Savitskaya, E. Shuremov, E. Summers and others.

However, not enough attention was paid to the study of the peculiarities of accounting work and pay on agricultural enterprises in computer accounting system of agricultural production, generally forming regulations for its construction. Unfortunately, the level of use of computer accounting systems on agricultural enterprises level is very low.

The aim is to study the problems of accounting in the computer accounting system for automation of work and pay, ensuring productivity growth accounting employees and efficient management of human resources on agricultural enterprises.

The main material of the study. To ensure an integrated approach to the study of the theoretical and methodological aspects and practical implementation of a given problem must take into account the peculiarities of accounting for agricultural enterprises in the use of modern information technology. It is possible to distinguish the following stages of the study of accounting in the computer accounting system:

1. Studies of the implementation and use of computer accounting systems on agricultural enterprises.
2. Defining the purpose of tasks and functions of computer accounting systems on agricultural enterprises.
3. Defining the principles, advantages and disadvantages of the introduction of computer accounting systems.
4. Development sequence of introduction of computer accounting systems on agricultural enterprises.
5. Research of constructing an apparatus in a computer accounting systems on agricultural enterprises.
6. Classification of software requirements and select it.
7. Building a conceptual model of the subsystem accounting computer accounting systems on farms.

As Ivakhnenkov S.V. noted, the development of new economic relations led to significant changes in accounting of Ukraine, which require a revision of theoretical and practical accounting provisions, its organization and method of forming and processing accounting information based on existing economic mechanism and opportunities of modern information technology and computer technology [2].

In the prevailing market conditions in Ukraine demand for high-quality, accurate and prompt information is growing. Modern management is impossible without the use of modern information technology, personal computers and creation on their basis of automated working places (AWP). First of all it concerns the processing of accounting information, as it is primarily interested in and the owner of the enterprise, and public services, and potential investors [3].

An information system includes a set of individuals, data / information, methods, software, hardware and communications which are active in a company to provide useful information to accelerate and making the activities easier, create coordination and control, assist with problems analysis, support decision making and reduce uncertainty in decision-making [4].

Accounting information systems equipped with these kinds of technologically advanced tools can now perform accounting functions more effectively and reduce costs. Accounting programs or software can help accountants or business owners create sales forecasts, economic business models and other business decision tools.

They will also automatically input the business' financial information, limiting the number of human data entry errors. Standard defaults and mathematical verification processes are additionally important features of accounting software. These processes ensure that the company's accounting books are always in balance and do not violate any preset requirements. Small business accounting software packages are usually basic programs created with the non-accountant in mind [1].

In a market economy prepared by the accounting information should be considered in terms of its influence on the final decision. Accounting system operates according to two types of the transactions and to estimates of future periods. Thus, the organization of accounting should be viewed as a set of financial and internal accounting separate set of tasks to be solved in an automated accounting system, control and analysis [5].

Combination of distributed, decentralized and centralized processing of accounting information acquires distribution. Using computer technology brought a source of information to the user of this information – accountant, bypassing intermediaries and led to the creation of working places of accountant based PCs with the automation of procedures for processing accounting information directly in the working place.

In the process of the computer system accounting information database collects basic information about the business operations of the enterprise, held its processing and formation of the necessary reporting forms using specialized software modules.

The order of processing accounting data for automated processing based on the following rules:

- validation input source information;
- grouping of electronic forms of primary documents by certain rules, for example, by appointment: bank, storage, profit, etc.;
- automated data processing of primary documents and automated display processing results on accounts;
- automated formation reporting forms to users' queries, the content and the kind which satisfies your needs and management personnel;
- long save of raw data and the results of their processing in an information based computer accounting system;
- possibility of access rights to the information base for further processing or to make the necessary decisions.

The material basis of information processing resources is automated working places. Implementation of working places provides the basic operations of the accumulation, storage and processing of information performed by computers, and the user is only part of the manual operations and transactions that require creative approach in preparing management decisions.

Personal computers are the basis for creating working places managers and professionals. They are

functionally, physically and ergonomically adjusted to specific user (personal working places) or user group (group of working places) [6].

Automated working places called professionally-oriented complex technical information and software tools designed to automate the functions of specialist performed at his workplace [7].

When you set up a computer accounting system on agricultural enterprises are the following levels of accounting tasks:

Department of the formation of primary data – collection and preparation of accounting information in the field of its occurrence.

Information department – processing in the accounting business.

Department of Accounting and Control – systematization and generalization of accounting information in the accounts on the types of resources as well as monitoring and analysis of systematization and generalization.

Management Department – reporting and analytical information for later use in decision making.

Ivanyuta P.V. and Levchenko Z.M. [8] offer to account for this particular on agricultural enterprises as the location of structural units at a greater distance from the administration and accounting, implementation of computer accounting system with a corporate network, which provides concurrent access to accounting information.

Thus for workers and Information Department of the formation of primary data should be equipped with appropriate working places based personal computers.

Modern accounting software allows the use of remote terminals forming data.

For equipment such terminals should use mobile devices (personal digital assistants (PDAs), mobile phones, smart phones, notebooks and tablet PC). The main advantages of these devices include the ability to support wireless technology, mobility, ease of use, relatively low cost.

On the agricultural enterprises, to account for such features as location of structural units at a great distance from accounting offered implementing mobile working places accountant on each site registration.

Mobile working places of bookkeepers is a set of server software and mobile hardware, designed to meet the needs of the user according to the specific area of accounting.

Bookkeepers using mobile working places of bookkeepers based on information about the business transactions form the primary documents for next transmission to the Information Department.

Staff Information Department provide education and uninterrupted replenishment information base computer accounting system, its regular archiving and debugging.

Accountants of accounting and control exercise control over the accuracy of accounting data entry, form analytical and financial reporting, accounting policies, enterprises develop, verify the correctness of its implementation, conduct an analysis of the financial condition of the company.

Conclusions and recommendations for further development. Computer accounting system provides analytical account of the necessary degree of detail, prompt settlements, all the necessary documents in electronic and paper form, automatically make payments for past periods. An important advantage of computer accounting systems is the possibility of continuous monitoring of economic activity, the formation of different types of report forms for the needs of internal and external users. Further functionality organized so computer accounting system if necessary can be extended by adding new mobile working places and additional software modules.

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