

**Rozheliuk V.M.,**  
*cand. sc. (econ.), assistant professor of the department  
of accounting in state economic sector and human services,  
Ternopil National Economic University*

## **ARRANGEMENT OF ACCOUNTING AS AN ENTREPRENEURIAL PURPOSEFUL ACTIVITY**

Problem definition. The interpretation of accounting as a business activity is widely discussed by authors and in some definitions business activity of a company director is specified. That's define accounting organization as a purposeful activity of business owner from the point of view of building and further improvement of the accounting system to supply interested users by information.

Analysis of the recent investigations and publications. The issue of accounting is vigorously debated in academic circles. Considerable contribution was done by such scholars as: F. Butynets, O. Voynalovych, Yu. Dovhal, V. Zavhorodniy, S. Ivakhnenkov, M. Kuzhelnyi, S. Laychuk, S. Levytska, S. Svirko, V. Sopko, A. Shmihel and others. L. Lovinska, I. Stefanyuk, A. Sushkevych, V. Shpak have monographs on such investigations.

The results of these investigations are very important but there are a number of questions of arrangement and management of accounting which are need to be solved taking into account the interests of the business owner of processing enterprises in market conditions.

Problem statement. The main task of the article is determination of the content and role of accounting in the company, effective methods of software usage for the planning, analysis and optimization of financial and economic activity.

The main material. Implementing a modern approach to the interpretation of the term "organization of accounting" is asymmetric. For example some authors consider the arrangement of accounting as an object, process, phenomenon, part of

organizational management functions; others – as the fulfillment of the goals, objectives and functions of accounting.

The term “arrangement” has really different connotations. In general terms this is arrangement, adjustment of a system. The organization provides for the achievement and preservation of condition specific ordering of elements (nodes) of systems generally and supporting its determination.

This problem was discussed in the academic circle. Thus, V. Shpak [13, p. 38] defines the notion of a general nature as the activity of creating and improving relationships between parts of the whole, in narrower plan it is considered as an activity of creating and improving the structure and rules of operation of its elements.

In a broad sense to the interpretation of the concept V. Sopko [9] correctly notes that the organization has different connotations: “In general terms this arrangement, adjustment of certain system” on the other, the organization can be seen as the very system that consists of a set of ordered, interconnected, interacting parts whole.

As M. Karpushchenko considers organizing and establishment a system of organization [4, p. 6], adding that it involves achieving and maintaining the ordering of certain elements of the system in general and supporting of precision quality.

V. Sopko and V. Zavporodniy consider the arrangement of accounting as a system of accounting methods, techniques and tools that provide optimum performance and its further development [8, p. 4].

According to M. Pushkar, arrangement of financial accounting involves solving such important questions as the development of the concept of accounting policy and the borders of application of financial accounting. From the solution of these problems depends the structure of accounting, accounting request management system and functioning of information system [7, p. 138].

Professor F. Butynets determines the arrangement of accounting as a purposeful activity of the enterprise managers of creating, organizing and continuous improvement of accounting system in order to provide information of internal and external users [1, p. 40].

Interpretation of accounting as a business activity is quite widely spread approach by the authors, some definitions specify that this is the activity of a company director. As the owner under current law (§ 2 of Art. 8 of the Law of Ukraine “About Accounting and Financial Reporting in Ukraine”) is responsible for the arrangement of accounting, the accounting organization is directly in its jurisdiction. So the subject of accounting is the same owner of the company and the chief accountant of the subordinate staff are subjects of records keeping. Unfortunately, many scientists are not much of this difference and therefore make mistakes in their investigations. It is necessary to emphasize that today really are often confused the concept of “arrangement” and “performing” accounting. M. Kuzhelnyi and S. Levytska stressed on it [5, p. 10], emphasizing that the organization of accounting is the prerogative of the founder (manager), performing accounting –is only acting chief accountant.

This confusion is observed during a long time. The reason of it can be considered as another expression of A. Shmihel in 1978 [12, p. 20], which is defined as the design of accounting and methodological guidance document that sets out the procedure for advance technology and accounting and control including evidence-based design solutions for collecting, processing and giving accounting and economic information.

Up to now there is no clearly defined boundary between the concept of arrangement and record keeping. There are authors who have dedicated their special edition of the accounting organization but do not give the definition but they put into the basis the process of its performing. [10]

As A. Larionov suggests, arrangement of accounting [2, p. 9] includes: firstly, bringing people together in a specially created system and, secondly, the implementation of an established unit processes to achieve purposeful activity that the organization of this system should be considered in conjunction of structural and organizational and technological elements.

In scientific literature S. Ivahnenkov tried to divide the definition of accounting into three groups. The first group is the literature in which the arrangement of

accounting interpreted as building management system, the second is the source which uses a systematic approach to accounting as a management function, and the third is the source in which the organization is defined as management of accounting staff [3, pp. 114-118].

The total number of theses on this question is 23 (including 6 theses for Doctor's degree). However, only in five of them (22%) is really highlighted the question of accounting. The vast majority (78%) investigated accounting of certain business transactions and accounting facilities. We believe that these issues do not belong to the contents of accounting and reflect the order or process of record keeping. This problem is relevant in determining the nature of its organization.

Thus, the vast majority of authors, who studied accounting, understand its individual objects, in fact, is not accounting but its performing. Beside, the question of accounting in enterprises of different industries and sizes is actively discussed. Among other issues discussed by the authors in this context are the essence, accounting policies, judgment accountant influencing factors, forms of accounting, its principles and the role of accountants and its status.

A. Shmihel was one among those who started scientific investigations in the sphere of accounting, its approaches to understanding of this science far ahead of time. It is included in the definition of methodological issues that certainly extends the concept of accounting. In addition to purely procedural aspects related to the implementation and realization of the accounting process, it includes the responsibility of "... the purposeful arrangement and improvement of methodologies and techniques of accounting ..." [12, p 9].

V. Sopko, M. Kuzhelnyy and E. Shpirko in the book "The organization controls and accounting associations" (1984) include methodological principles of accounting to its organizational system. In particular, they stress that "... the main nodes of the accounting system are the mechanism of accounting (purpose, object, method) system in the static (structure, personnel, equipment) and system dynamics (processes). Thus the essence of accounting is purposeful organizing and improving the mechanism, structure and accounting processes" [8, pp. 7-8]. This is a

misconception. Arrangement of accounting and control are also different concepts. There is no control without arrangement of accounting. It is impossible the subject and method, structure and process to include into the account.

The above indicates that the task of the scientific discipline of “arrangement of accounting” is substantially expanded. The approach to its subject and object in modern terms should be reviewed.

A. Kuzminskyi, V. Sopko, V. Zavgorodniy in “Arrangement of Accounting, Control and Analysis” (1993) notes, “the subject of accounting, control and analysis of business activity are:

- ◆ accounting, control and analytical processes;
- ◆ work of people employed in accounting, control and analysis;
- ◆ providing accounting, control and analysis” [6, 10].

In determining this last point it is advisable to clarify in the next way: “Methodological and methodical support of accounting, control and analysis”.

This specification requires a separate explanation of the concept of “methodological and methodical support of accounting”.

Methodological accounting supporting is the conceptual basis of its conduct, the fundamental principles laid down in the law of the State Financial Reporting Standards or accounting provisions established by the state or by the professional community.

Methodical maintenance of accounting involves the interpretation of the laws and standards of financial reporting and accounting guidelines, recommendations, and instructions for usage or keeping of certain business transactions.

It is necessary to define another approach. The argument is that an integral part of its organization can be considered the fact that it is a methodological and methodical provision defines the content and activities of other elements of the system that is the accounting process and the work of the people involved in it. As it is known, the system is a complete set of interrelated elements. It is clear that without the methodological and methodical maintenance accounting system can not exist.

However, in fact methodological and methodical provision is created outside the accounting entity. Its creation and implementation is the result of regulatory accounting system at the national level. It is this factor makes the existence of a reasoned national accounting system that provides accounting entity and therefore has an organizational nature.

However, the authors indicated organizing methodology for accounting only declared in the definitions but this aspect is not highlighted.

It should be noted that methodological issues are traditionally considered only in accounting theory. Methodological accounting supporting is the conceptual basis of its conduct, the fundamental principles of which are set out in the relevant laws, standards of financial reporting and accounting provisions.

Methodical maintenance of accounting involves the interpretation of the laws and standards of financial reporting and accounting guidelines, recommendations and instructions for usage or keeping of certain business transactions. However, it is indisputable fact that methodological and methodical provision created outside the accounting entity. Its creation and implementation is the result of regulatory accounting system at the national level. It is this factor makes the existence of a reasoned national accounting system providing accounting entity and therefore has an organizational nature.

This approach is generally appropriate but not always the organization of accounting involves the creation of a special unit, the author does not include a choice of accounting outsourcing form.

S. Shchenkov was right who wrote in 1962: "...characteristic feature of modern accounting arrangement is coexistence with its records management, allowing you significantly simplify the analytical accounts" [14, p 11]. Now the organization is somewhat different account which is associated with the development of computer technology.

The group of authors [6] notes that the arrangement of accounting within the enterprise is mostly dependent on the principles and requirements set out in the country statute, the volume and the specific implementation of its activities and of its

information needs. The authors add that on the structure of your device at the enterprise is influenced by such factors: the amount and specificity of a business unit, function and workload of your system, adopted the division of labor, including the degree of skill and level of automation.

According to M. Karpushenko [4, p. 7] arrangement of accounting must be done at the time of the creation of the company, as it later directly affects the effectiveness of accounting. However, it should be noted that the arrangement of accounting does not end at the stage of its inception, and provides monitoring and continuous improvement.

The organizational structure of the accounting system is based on the structure of the company; information needs of the owner and management; technical capabilities and features of computer information systems; training to the accounting department, etc.

Only after solving the above issues, the leaders start thinking about the real organization of the accounting system. But the sooner leaders invite a good specialist, who can organize the correct account, and it will create all the conditions for normal operation, the lower moral and material losses will be because reconstruction the intervening period in complicated accounting can be difficult or even impossible.

Conclusions. Thus the basic problem of arrangement of accounting is the fallibility of its essence understanding, namely referring to this performing of accounting. Differentiation and arrangement of accounting is accounting that the organization provides for its adjustment and improvement and runs a business owner and driving are data collection, processing and delivery of information that is performed by the chief accountant and subordinate staff.

We consider there are two groups of elements in the process of accounting: structural, involving the choice of form of accounting and organization of the people who will lead the accounting and technology including direct arrangement of accounting.

#### **References**

1. Butynets, F.F., Voinalovych, O.P., Tomashevskaya, I.L. (2005), *Orhanizatsiia bukhhalterskoho obliku* [Arrangement of Accounting], textbook, : PPP "Ruta", Zhytomyr, Ukraine, 528 p.
2. Larionov, A.D. (1998), *Bukhhalterskiy uchiy* [Accounting], textbook, "Prospect", Moscow, Russia, 392 p.
3. Ivakhnenkov, S.V. (2001), *Informatsiini tekhnolohii v orhanizatsii bukhhalterskoho obliku: istoriia, teoriia, perspektivy* [information technologies in arrangement of accounting: history, theory, prospects], ASA, Zhytomyr, Ukraine, 416 p.
4. Karpushchenko, M.Yu. (2011), *Orhanizatsiia obliku* [Arrangement of Accounting], textbook, KhNATE, Kharkiv, Ukraine, 241 p.
5. Kuzhelnyi, M.V. and Levytska, S.O. (2010), *Orhanizatsiia obliku* [Arrangement of Accounting], textbook, Tsentr uchbovoyi literatury, Kyiv, Ukraine, 352 p.
6. Kuzmynskiy, A.M., Sopko, V.V., Zavhorodnii, V.P. (1993), *Orhanizatsiia bukhhalterskoho obliku, kontroliu i analizu* [Arrangement of Accounting, Control and Analysis], Vyscha Shkola, Kyiv, Ukraine, 223 p.
7. Pushkar, M.S. (2003), *Oblikova polityka i zvitnist* [Accounting Politics and Reporting], tutorial, Kart-blansh, Ternopil, Ukraine, 141 p.
8. Sopko, V.V., Kuzhelnyi, N.V., Shpyrko, E.M. (1984), *Orhanizatsiya kontrolya i uchyeta v obyedineniyakh* [Arrangement of Control and Accounting in Associations], Tekhnika, Kyiv, Ukraine, 199 p.
9. Sopko, V.V. and Zavhorodnii, V.P. (2004), *Orhanizatsiia bukhhalterskoho obliku, ekonomichnoho kontroliu ta analizu* [Arrangement of Accounting, Economic Control and Analysis], textbook, KNEU, Kyiv, Ukraine, 411 p.
10. Chebanova, N., Chupyr, T., Chupyr, V. (2008), *Orhanizatsiia bukhhalterskoho obliku* [Arrangement of Accounting], Factor, Kharkiv, Ukraine, 480 p.
11. Shmyhel, A.D. (1973), *Orhanizatsiya bukhhalterskoho uchyeta i operativnoho ekonomicheskoho kontrolya na promyshlennomu predpriyatii* [Arrangement of Accounting and Operative Economic Control at Industrial Enterprise], Editorial department of Kyiv Institute of National Economy named after D.S. Korotchenko, Kyiv, Ukraine, 245 p.
12. Shmyhel, A.D. (1978), *Orhanizatsiya bukhhalterskoho uchyeta v promyshlennosti* [Arrangement of Accounting in Industry], "Vyscha shkola", Kyiv, Ukraine, 208 p.
13. Shpak, V.A. (2011), *Orhanizatsiia bukhhalterskoho obliku: kontseptualnyi pidkhid* [Arrangement of Accounting: Conceptual Approach], monograph, Business Media Consulting, Kyiv, Ukraine, 312 p.
14. Shchenkov, S.A. (1962), *Osnovy bukhhalterskoho uchyeta v promyshlennosti* [The Principles of Accounting in Industry], Hosfinizdat, Moscow, Russia, 100 p.

## **Рожельюк В.М. ОРГАНІЗАЦІЯ ОБЛІКУ ЯК ЦІЛЕСПРЯМОВАНА ДІЯЛЬНІСТЬ ВЛАСНИКА ПІДПРИЄМСТВА**

**Мета.** Основним завданням дослідження є визначення змісту та ролі організації обліку на підприємстві, методів ефективного застосування програмного забезпечення для планування, аналізу й оптимізації фінансово-економічної діяльності.

**Методика дослідження.** Методологічною основою дослідження є визначальні положення сучасної економічної теорії, а теоретично - практичною основою - наукові розробки вітчизняних і зарубіжних фахівців з обліку і контролю, законодавчі та нормативні акти України, інструктивні матеріали. При узагальненні теоретичних і методичних положень з організації обліку використано діалектичний і абстрактно – логічний методи дослідження, а при вивченні в ретроспективі вітчизняного та зарубіжного досвіду розвитку організації обліку – монографічний метод.

**Результати.** Розроблено основні напрями та конкретні рекомендації щодо розмежування понять організації та ведення бухгалтерського обліку, а також визначено структурні та технологічні елементи, які впливають на процес організації обліку підприємств з переробки сільськогосподарської продукції.

**Наукова новизна** дослідження полягає у теоретичному обґрунтуванні та реалізації нових підходів до організації обліку та розробки методологічних засад організації системи обліку підприємств у ринковому середовищі з врахуванням структури підприємства, особливостей його інформаційної системи та кваліфікації облікових працівників.

**Практична значущість.** Отримані результати є основою удосконалення процесу організації обліку та його ведення в інформаційній системі управління підприємством ринкового типу з

використанням комп'ютерних технологій та забезпечення на цій основі підвищення аналітичності, дієвості та оперативності облікової системи.

**Ключові слова:** організація, ведення, переробка, технологія, інтеграція, обліковий процес, інформаційні технології, бухгалтерська служба

### **Рожельюк В.Н. ОРГАНИЗАЦИЯ УЧЕТА КАК ЦЕЛЕНАПРАВЛЕННАЯ ДЕЯТЕЛЬНОСТЬ ВЛАДЕЛЬЦА ПРЕДПРИЯТИЯ**

**Цель.** Основной задачей исследования является определение содержания и роли организации учета на предприятии, методов эффективного применения программного обеспечения для планирования, анализа и оптимизации финансово-экономической деятельности.

**Методика исследования.** Методологической основой исследования являются базовые определения экономической теории, а теоретическим и практическим основанием – научные разработки отечественных и зарубежных специалистов по учету и контролю, нормативно – правовые акты Украины, инструктивные материалы. В процессе обобщения теоретических и методических оснований по организации учета использовано диалектический и абстрактно – логический методы исследования, а изучение зарубежного и отечественного опыта на основе монографического метода.

**Результаты.** В статье сформированы подходы к организации интегрированного бухгалтерского учета на перерабатывающих предприятиях, раскрыты различия понятий "организация" и "ведение учета", показано влияние структуры предприятия и технологии производства на организацию бухгалтерского учета.

Разработаны основные направления та конкретные рекомендации разделения понятий организации и ведения бухгалтерского учета, определены структурные и технологические элементы, которые влияют на организацию учета предприятий с переработки сельскохозяйственной продукции

**Научная новизна** исследования определяется теоретическим обоснованием и реализацией новых подходов к организации учета и разработке методологических основ организации учета на предприятиях, которые функционируют в рыночной среде с учетом их структуры, особенностей информационной системы и квалификации учетных работников.

**Практическая значимость.** Полученные результаты являются основанием усовершенствования процесса организации учета и его ведения в информационной системе предприятия рыночного типа с использованием информационных технологий и обеспечении на этом основании качественных характеристик учетной системы.

**Ключевые слова:** организация, ведение, переработка, технология, интеграция, учетный процесс, информационные технологии, учетная служба.

### **Rozheliuk V.M. ARRANGEMENT OF ACCOUNTING AS AN ENTREPRENEURIAL PURPOSEFUL ACTIVITY**

**Purpose.** The main task of the article is determination of the content and role of accounting in the company, effective methods of software usage for the planning, analysis and optimization of financial and economic activity.

**Methodology of research.** The methodological basis of the investigation is determining the position of modern economic theory and theoretical and practical basis of the research is scientific developments of national and foreign experts in accounting and control laws and regulations of Ukraine instructional materials. Summarizing theoretical and methodological provisions of accounting there were used dialectical and abstract and logical methods and while studying retrospective national and international experience of organizations there was used monographic method.

**Findings.** Integrated approaches to accounting at processing plants were formed in the article; differences in the concepts of "organization" and "accounting" were revealed; the influence of the company structure and production organization for accounting were shown in the article.

The basic directions and specific recommendations for the distinction between organization and accounting as well as identified structural and technological elements influencing the process at accounting processing plants were developed.

**Originality.** Scientific novelty is in the theoretical foundation and implementation of new approaches to the development of accounting and methodological principles of accounting system of enterprises in the market environment taking into account the structure of the enterprise, its information system characteristics and qualifications of accounting personnel.

**Practical value.** The results are the basis for improving arrangement of accounting and its management in information system of the market enterprise using information technology and on this basis supporting of increasing analyticity, effectiveness and efficiency of the accounting system.

**Key words:** arrangement, maintaining, processing, technology, integration, accounting processes, information technology, accounting service.