

THE FEATURES OF ACCOUNTING IN IT AT THE PRESENT STAGE OF DEVELOPMENT

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At the present time, the IT sector in Ukraine is one of those that is most intensively developing. According to the purpose of the IT company, they carry out activities in the field of information technology and programming. In Art. 1 of the Law on the National Informatization Program, information technology is defined as a purposeful organized set of information processes using computer facilities that provide high speed of data processing, quick information retrieval, data dispersal, access to information sources regardless of their location [1].

A distinctive feature of the operation on the delivery of services, where the subject of the contract is actually the provision of programming services, the operation for the delivery of a software product developed by the IT company, provides for the creation of an asset (finished products) [2].

To account for income from the sale of services (work) account 703 is used. According to paragraph 10 of Regulation of Accounting Standard 15, income related to the provision of services is recognized based on the degree of completeness of the operation for the provision of services at the balance sheet date, if the result of this operation can be reliably estimated [3]. The first is the studying of the work which was done. The use of such a method is possible with the agreement between the parties to assess the readiness of the rendered service (work performed). For example,

when each stage of the provision of services is detailed and assessed, which is fixed, in the specifications for the contract.

The result of a service operation can be reliably assessed if all of the following conditions are met:

- the possibility of a reliable estimate of income (for this, the parties must agree on the rights of each party, the amount of compensation, the method and timing of settlements);
- probability of the receipt of economic benefits from the provision of services;
- the possibility of a reliable estimate of the degree of completion of the provision of services at the balance sheet date;
- the possibility of a reliable estimate of the costs incurred to provide services and necessary for their completion.

Firstly, a studying of the work which was done is carried out, that is, the application of such a method is possible with the agreement between the parties to assess the readiness of the rendered service (work performed). For example, when each stage of the provision of services is detailed and assessed, which is fixed, for example, in the specifications for the contract. Secondly, the specific weight of the volume of services provided on a certain date is determined in the total volume of services to be provided under the contract. Thirdly, the specific weight of the costs incurred by the enterprise in connection with the provision of services is determined in the total expected amount of such expenditures. The amount of expenses incurred at a certain date includes only those expenses that reflect the volume of services provided on the same date.

IT companies can provide services for which it is impossible to mention the total amount of work. For example, software maintenance for a certain period. In this case, the company undertakes to provide software maintenance services of any size, but during the contract period. Accounting services for the provision of programming services, maintenance, etc. Is carried out according to the general rules of Regulation of Accounting Standard 16 [4]. Costs are divided into direct costs (for example, the wages of a programmer, the amount of which can be accurately correlated with the performance of a particular order) and general production costs, which in turn are divided into variables and permanent distributed ones. According to the statistics of most IT companies, it is appropriate to apply a custom method, the essence of which is that all direct basic costs are taken into account in the context of the established articles for individual orders. Each order is assigned a separate number (this can be the contract number with the customer), which is noted in all documents (records) about the costs for this order. The actual cost price of individual

orders is determined after the delivery of the results of work to the customer. Accounting of expenses is carried out on accounts 23, 91, 92, 93, and for analytical accounting direct and indirect costs are taken into account separately.

Generally, activities in the field of information technologies are predominantly (but not exclusively) matched with codes from CEAP from group 62 "Computer programming, consultations and related activities" [5].

In group 63, according to the methodological foundations and explanations to the CEAP, there are such activities:

- Class 62.01 "Computer programming". Development, modification, testing and support of software (development of the structure and content and / or development of the system of commands necessary for creating and executing system software, applications, databases, websites, settings, software, i.e. modification and configuration Existing applications in such a way that it functions within the client's information system);
- Class 62.02 "Consultations on the issues of informatization". Planning and design of computer-integrated systems integrating hardware, software and communication technologies; These services may also include training users of these systems;
- Class 62.09 "Other activities in the field of IT and computer systems "The repairing of computers after damage; Setting (setting) of personal computers; Services for installing software that are not related to the sale of computer equipment.

So, we can say with certainty that at the present stage of development, the IT environment as a structural element of the enterprise is a complex system that unites various information, program, technical, human and other types of resources to achieve the enterprise's goals, which in turn causes an increase in the demand for Efficiency and economy of using information technologies, increasing the advantages and eliminating the shortcomings from their use, and justifying the costs for them. To meet this need, the development, deepening and improvement of certain areas of accounting in information technology is becoming increasingly important.

References:

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