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SOME ISSUES OF AUTOMATION OF ACCOUNTING PROCEDURES FOR BUSINESS ENTITIES IN UKRAINE

Modern business climate requires enterprise management to take reasonable and timely management decisions which in the future will be able to improve and optimize the operation of the enterprise as a whole. Such decisions are often made on the basis of properly shaped and well prepared financial statements, which in their turn, must be reliable and made by the due date [1, p. 95]. It is the reliability of the statement, including its quality, which is achieved through the automation of accounting procedures, forms the basis for the methodological support of the financial stability analysis of the enterprise [2].

Nowadays the market of software products for optimizing accounting processes is represented by a number of such programs, as "1C: Enterprise", "Parus", "Info-Accountant", "Infosoft", "Galaktika", "ABACUS Professional", "BEST", "Infin-Accounting", "BOSS", "Accent" and others [1].

Transition to the automation of accounting in an enterprise should begin long before its implementation, starting not only with the desire and sufficient funds, but also with a huge amount of preparatory work of the personnel and the enterprise as a whole. It is advisable to implement such a transition in stages, before the beginning of the reporting period (quarter, year), as the balance sheet (form No. 1), balances on the

relevant items (accounts), statements for the previous period and the like are used as the initial information for loading into the computer.

To choose automation software which will make accounting at the enterprise faster and more efficient, it is necessary to take into account a large number of criteria and program functionality necessary for a particular type of activity. A set of general requirements are given in Table 1.

Table 1

A list of basic requirements for software products for automation of accounting procedures of business entities

Group of requirements	Requirements	Characteristics of software product requirements for automation of accounting procedures at the enterprise
Functional requirements	Maintenance of transaction log	Ability to upload and accumulate all business transactions
	Reliable reflection of the balance accounting account	Ability to calculate the results of accounting accounts (turnover, balances) at any time
	Analytical accounting	Ability to keep analytical records with specifications required by management needs
	Quantitative accounting	Ability to keep records in natural measurement
	Currency accounting	Accounting in currencies other than the base currency
	Flexibility	Opportunity to adjust the program to the specifics of the enterprise and changes in legislation
Technical requirements	Unpretentious to hardware	Ability to work effectively on computers with average technical characteristics
	Document editor	Built-in tools for creating and adjusting forms of accounting documents
	"Export-import" of data	Ability to share data with other programs and devices
	Work on networks	Ability to work on several computers with a data combination using a computer network
	Information protection	Providing information encryption and restricting access using system passwords
	Archive of documents	Built-in data archiving tools with fast recovery
Commercial requirements	Price	The price of the software and its support acceptable for the enterprise
	Accompaniment	User training services, online consultations, software updates
	Documentation	High-quality detailed printed documentation for programs
Ergonomic requirements	User interface	Convenient means of providing a dialog
	Software assistance	Developed system that allows you to get a "hint" on any function or action in the program

Source: [3, p. 146-147].

So, taking into account the rapid transformation and development of innovative software products, the optimization of the automation process of the accounting system of business entities in modern conditions is of particular importance, it creates a solid foundation for making effective management decisions.

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