

FEATURES OF AUTOMATION OF ACCOUNTING OF BUDGET INSTITUTIONS OF UKRAINE

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Constant changes in the legislation require the accountant to improve the organization of the work process; in particular, it is automation. Automation of the accounting process allows you to save time on the calculation of certain business transactions.

The aim of the work is to study the peculiarities of accounting automation in budgetary institutions of Ukraine.

Research objectives: to determine the need and main advantages of automation of accounting of budgetary institutions, to identify the main criteria for choosing a program of automation of accounting.

The study is based on the application of methods of induction and deduction, analysis, generalization.

For budgetary institutions, one of the important stages of automation of accounting is to conduct a proper assessment of the composition and volume of the required document flow, determine the list of documents that should be kept in electronic form, and which in paper.

Automated accounting information systems of the budgetary institution should help improve the quality of accounting information, simplify accounting in general, which becomes possible under certain conditions: the right choice of software product; the possibility of improving the software product in case of changes in methodology and methods of accounting, rapid response to changes in legislation; possibility and free access to the renewable database; uniform principle of processing and systematization of primary documents, formation of consolidated documentation, system of internal documentation, etc.; creation of databases for prompt receipt of information in electronic form for accounting, analysis and control of the institution; the possibility of submitting electronic reporting forms.

A large number of software products are presented on the Ukrainian market, including: "FIT-budget", "UA-Budget", "Specialist", "MASTER". The list of features of these accounting programs is very similar. As a rule, they have an integrated modular system, i.e. there are separate functional systems, which ultimately form the balance sheet and accounting of the budgetary institution.

When choosing an accounting automation program, most institutions are guided by certain selection criteria, namely, choosing: programs that have long been present in the software market; programs that fit their budget; programs that have a high-level customer service system; selected in accordance with the needs and activities of the budgetary institution.

Thus, ensuring the rational choice of software for the automation of accounting procedures and its effective use in the process of processing accounting data allows to provide budgetary institutions: ensuring internal control of information; reduction of manual labor; improving the quality and efficiency of accountants; improving the process of organization of accounting and formation of financial and budgetary reporting.

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