



UDC 338.2

ORGANIZATION OF ACCOUNTS RECEIVABLE IN THE USE OF INFORMATION TECHNOLOGY

Stud. A. Lukianova, MgMOK-17

Supervisor PhD. M.M Matyukha

Kiev National University of Technology and Design

Purpose and objectives. The purpose determines the systematic solution of the following interdependent **tasks**: give an economic description of accounts receivable; consider the domestic experience of using IT accounting technologies at Ukrainian enterprises; investigate the organization and implementation of information technology accounting at a particular enterprise.

The object of the research is the process of using information technology of accounting of LLC «Demo», **the subject** - theoretical and applied aspects of the use of information technology in enterprises of Ukraine.

The methodological basis of the study was the theoretical positions set forth in the works of domestic and foreign authors. Methods of analysis and synthesis, induction and deduction, system approach were used in the work.

Relevance of the selected topic of research. Accounts receivable affects the economic activity of any business in a special way: receivable, which for a long time is not returned (therefore, there is doubt about it in relation to its return to the company), first of all, worsens the financial condition of the enterprise, that is, there is a deterioration in the solvency of enterprises due to lack of funds (shortage). In addition to all this, there is a deterioration in the turnover of funds (speed of funds). Because of these factors, the company's payables to its suppliers may increase (due to lack of funds).

Research results. An important direction in optimizing the accounting of accounts receivable is the organization of a single information database of credentials. Attraction of a single information space shall be carried out at the expense of all physical, legal persons, enterprises, institutions and organizations. The information base is recommended to integrate into the system of the unified state register of declarations [1]. Much of the accounting information for calculations with counterparties is already made by business entities in electronic form. To date, an effective mechanism for collecting, deregulation, verification and accumulation of accounting data on calculations and the amount of VAT associated with them has been developed. (Fig. 1)[2].

Application of computer technologies requires improvement of theoretical and methodical principles of accounting and internal control in the management system. There is a need for managerial orientation of accounting and internal control, which will create an information management model necessary in the computerization [2]. LLC «Demo» uses a combined accounting option - a combination of paper and automated accounting options. When making calculations, for example, take the system «MASTER:Buhgalteria».

Conclusions. The use of information technology in accounting for receivables is an effective means of raising the level of competition in the enterprise on the market.

Information systems of accounts receivable provide collection and processing of information necessary for optimizing management of accounts receivable. Information technology in the accounts receivable sets new requirements for primary information. A variety of forms of presentation of such data, which enter the accounting, allows you to keep a consolidated account directly based on primary documents without their prior accumulation

and generalization. In the context of programmatic processing of information changes the purpose of accounting, it becomes an integral part of the enterprise management system [2].

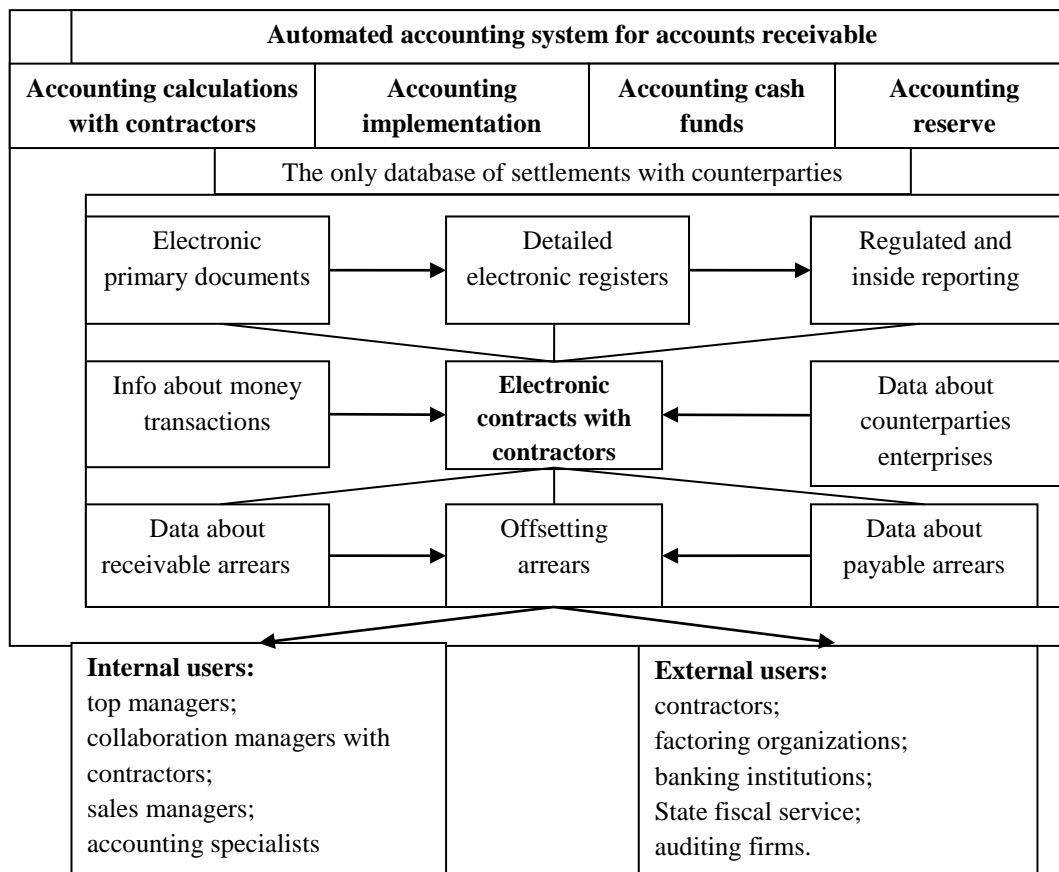


Fig.1 – Information model of the integrated settlement database

The modern computer accounting method of accounts receivable facilitates the work of the accounting department of the enterprise, because at the expense of one-time data input the unity of the information base is ensured. Automation of accounts receivable enables to carry out analytical accounting of obligations promptly. It is possible to get several varieties of analytics within one synthetic account.

Introduction to the practice of automated integrated accounting, control and audit systems and distributed data processing systems makes it possible to solve tasks not only in accounting, but also in control, analysis and audit..

Keywords: *receivables, information technologies, accounting, automation, ordering.*

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