

Slepchenko V.P.
master's level of higher education
Kyiv National University of
Technologies and Design
Sayun A.O., Ph.D., associate professor
Kyiv National University of
Technologies and Design

**IMPROVEMENT OF DOCUMENTATION OF SETTLEMENTS WITH BUYERS
AND CUSTOMERS FOR THE PURPOSE OF STRENGTHENING
INFORMATION SECURITY OF THE ENTERPRISE**

In modern conditions, the strong relations of the enterprise with partners depend on the state of its organization document flow of settlements with buyers and customers. Rational documentation of accounting settlements with buyers and customers is an integral part information security of the enterprise when working with contractors. Modern approaches to accounting documentation settlements with buyers and customers can be fully implemented by developing a perfect accounting policy of the enterprise.

Businesses are in the forefront of solving the problem of solving their own problems, instead of making financial connections for payments to partners. Lack of property liability for non-performance of contractual owners gives them you can avoid mutual settlements with partners. To make adequate and timely decisions on existing policies by stakeholders management in the process of anti-crisis regulation of financial and economic condition is essential have the relevance and quality of information on the status of settlements with buyers and customers, which is formed on the basis of accounting data of specific entities. However, the form of accounting with buyers and customers, which was recommended by law, does not take into account the specifics of this asset. In addition, the accounting registers recommended for use do not provide for the accumulation of information on settlements with buyers and customers of different levels of detail and generalization. This makes it impossible to obtain information from buyers and customers in the amount and form sufficient to analyze the calculations in order to predict the probability of payment

crisis of business entities, making recommendations for its prevention.

In carrying out business operations, creating and transfer of primary and reporting settlement documents many executors are involved with buyers and customers, so there may be loss, incorrect or untimely preparation of documents. This leads to the creation of a rational system of documentation of accounting calculations with buyers and customers, thought out in advance system of actions of officials and movement of documents, ordered integral accounting information in the document flow of the enterprise. On this basis, an invoice is issued to buyers. Payment is made by payment order. At the end of the transfer of the object is a statement of work performed and the signing of the invoice.

Document flow with an individual (population) begins with an extract to the buyer of the specification (commercial proposals), which is made by the manager. On this basis, an invoice is issued to buyers. At payment in cash desk of the enterprise the cash order or in is made profitable the bank's cash registers transfer funds to the current account of the enterprise. At the end of the transfer of the object is a statement of work performed and the signing of the invoice.

The proposed rational paperwork of settlements with buyers and customers will provide stability of accounting, clarity and efficiency of processing and movement of documents between buyers and suppliers. This will strengthen the information security of the enterprise.

Business transactions are reflected at the enterprise only on the basis of timely and correctly executed documents with the completion of all details. Documents received by the company's accounting department, carefully checked by qualitative criteria for reliability, legality, correctness, accuracy. Display of operations on accounting accounts promptly carried out by the company's accountant after processing documents: grouping, charging, account assignment, registration.

To improve the documentation of accounting for settlements with buyers and customers, an order form is proposed, which includes the necessary details to start production and installation of the object. This will help reduce the time for the

formation and processing of the order, will prevent the possibility of skipping any information when measuring the object, as will be used a document template with the already specified list details.

Literature

1. Makarenko A.P., Lazarenko C.C. Adaptation of financial accounting investment in accordance with international standards financial reporting. *Bulletin of Berdyansk University of Management and Business*. 2011. V. 2 (14). P.102-106.

2. Makarenko A.P., Litvinenko I.O. Ways to improve the organization of accounting and auditing of inventory at the enterprise. *Scientific works of Poltava state agrarian academy*. 2015. V. 2 (11). P. 33-39.

3. Makarenko A.P., Litvinenko I.O. Rationale for information basics of accounting for goods and materials at the enterprise. Socio-economic development. Proceedings of the XXXII International Scientific and Practical Conference, Chernivtsi, January 18-19, 2016 Vol. 2. Kyiv : Research and Publishing Center "Thought Laboratory", 2016. P. 22-23.

4. Makarenko A.P., Akhmedova D.V. Improving the organization of accounting for short-term receivables at the enterprise. Proceedings of the XXII Scientific and Technical Conference of Students, graduate students and teachers at ZDIA. Economics and management. 2017. Vol. IV. 165 p.

5. Makarenko A.P., Melikhova T.O. Financial Accounting II: teaching method. manual for students. ZDIA special. 6.030509 "OiA" den. And correspondence forms of education. Zaporozhye : ZDIA, 2014. 288 c.

6. Makarenko A.P., Melikhova T.O., Chakalova N.S. Improvement of accounting registers for the purpose of timely management of the enterprise and control over his financial security. *Economic University Bulletin. Collection of scientific works*. 2014. V. 22/1. P. 85-94.

7. Makarenko A.P., Melikhova T.O., Chakalova N.S. Information base of filling simplified reporting - a tool for management and financial security. *Research and production journal "Time" writing of economic reforms*". 2014. № 1. P. 26-32.