

ORGANIZATION OF ACCOUNTING IN ACCOUNTING PROCESS STEPS

The fundamental change in the basis of economic relations in Ukraine led to a qualitatively different approach to information companies. Using the concepts of domestic accounting cannot meet the needs of internal and external users of accounting information. The central problem of accounting process should consider documenting accounting information at all steps taking into account companies' specificity.

As a basic principle of accounting organization for the accounting process steps should use synergies. It implies that every business operation must be documented once in the accounting system so that the information received was sufficient to compile the entire spectrum of accounting reports. Synergistic approach to accounting organization for the accounting process steps based on the harmonization of user requirements.

Specifying approaches to the accounting process depends on the requirements put user's information before accounting in the functioning of companies.

Formation of accounting information for management must be based on the presence of organic connection between initial accounting documents, accounting records and accounting reports.

The task of documenting all steps for the accounting process is to provide legal evidence of accounting records.

In terms of automation of accounting original documents should be recognized in the accounting in case of the legal force and evidence. From the standpoint of 2015 modern possibilities of computerization and software allow to automate the accounting processes at the level of 97-100% on all its steps.