

THE IMPROVEMENT OF ACCOUNTING AND MONITORING SYSTEMS AT THE ENTERPRISE

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The article examines the subjects of monitoring of the enterprise's activities and accounting controls. The most frequent causes of violations in accounting have been considered. The stocktaking as a method of accounting and control to ensure the observance of unbiased information about the availability of the assets and liabilities has been discussed. The way to improve a control of accounting system has been researched.

The purpose of the article. To investigate the causes of violations in the organization of accounting. Search for ways to improve the control of the accounting system.

The system of accounting is the main source of information, which provides the assessment and analysis of the business activities. That's why business agents are needed to focus on the system of accounting and its control. The development of the accounting will give us the possibility to establish motives for deprivation of negative phenomena more effectively and to prevent that problem in the future.

Internal control is aimed at cooperation with accounting, which consists of certain methods, procedures and forms. The organization of accounting and control is comprised of a unified system. The elements of this system are certain methods and techniques, which cover the whole system of control.

The accountants perform the majority of violations because of the neglect to their regular duties. The consequence is misused expenses.

The principles of the control represent reliance on certain economic laws and targets. Through the control, the owners have an opportunity to check a quality of products, to provide reliable information about condition of the enterprise according to industries as well as a whole company, to establish the causes of deviation and those responsible for that, in order to eliminate negative events and preventing them in future.

The increasing of effectiveness of the accounting gives us an opportunity to prevent an abuse and violations of accounting information, to eliminate negative events and prevent of them in the future.

Results. Therefore, only with qualitative control, the accounting system can be provided with a guarantee of reliable information about the results of economic activity.

Research has shown that stocktaking is a method to ensure the accuracy of accounting data and financial reporting. Moreover that is method to provide the implementation of such principles as accuracy and intelligibility, to ensure an acquisition of comprehensive and impartial information about existence and conditions of assets and liabilities.