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"IDENTIFICATION OF THE AUDIT SIGNS OF GOING CONCERN PREPARATION OF FINANCIAL STATEMENTS"

Summary. In the article the influence signs of going concern in the preparation of the financial statements by management to conduct audit procedures. Face of attention is paid depending on the degree of audit risk using reasonable judgment of management personnel as evidence of use of the going concern assumption.

Key words: going concern, signs of organization, financial accounting, audit, audit procedures risk proposition.

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THEORETICAL ASPECTS OF AUTOMATION OF ACCOUNTING THE COSTS OF THE PRODUCTION ACTIVITY OF THE ENTERPRISES THE FOOD INDUSTRY

Summary. The article focuses on the development of market economy of Ukraine as one of the most pressing problems displays the problem of improving the system of accounting, control and audit, main focus of which is the use of computer technology and information systems in organizations accounting, in particular in the food industry.

In the conditions of development of market economy of Ukraine one of the most urgent problems, there is a problem of perfection of system of accounting, control and audit, the main focus is the use of computer technology and information systems in organizations accounting, in particular in the food industry. The computerization of economic, industrial farming and food sector of Ukraine is one of the main factors of increasing the efficiency of production,

analysis, control and development of the economy in accordance with the requirements of international standards.

Automation of the production process in the food industry must fully meet the actual overheads for floors and elements as the company as a whole and in the context of responsibility centers. If you adhere to this direction of automation of accounting process, this will allow to reliably determine the cost of goods manufactured, performed works, will allow you to analyze and plan the costs, possible losses accumulating information into a single data base that will enable the company's managers to make important management decisions, because the information will be supplied to them accurate and timely. At the present stage of functioning of the enterprises of the food industry, and not only, it can be noted that it is characterized by the growth of information load on the employees of the accounting Department, that stipulates the necessity of introduction of complex automation of accounting, especially in terms of production costs. Accounting and control of production costs provide an opportunity to identify untapped reserves, unproductive expenditures and losses. In connection with the above objectives of control are to test:

- justification of the formation of production costs in their elements and calculation articles in accounting;
- the correct distribution of costs between finished products and not completed production;
- observance of norms of consumption of raw materials and exit of finished products;
- adherence to cost estimates for the service of production and management;
- identify non-productive costs and losses in production and prevent their occurrence in future;
- identification of reserves to reduce production costs.

Automation of production process, accounting and control of production costs requires a lot of effort, time and money, but at its implementation and skillful approach, it allows to achieve cost-effective solutions, which in turn reduces production costs.

The problem of automation of accounting of production costs is a method of discussion of many scientists, among which are L. V. Napadovska, S. V. Vanenkova, V. F. Paliy and others.

An important feature on the modern stage of society development is the introduction and use of economic methods of enterprise management to ensure good management in the conditions of deficiency of resources, achievement of high end results with minimal, and effective regulation of production by administrative means.

Today, Ukraine uses a lot of computerized programs that assist in the accounting. Among the most common allocated: "1 C Accounting", "Parus" and "Galaxy", "accord", "Tekon", "Gross" and others. Possible variant of the order of the program palasciano to a specific enterprise depends on the specifics of the industry and type of activity.

If you examine the cost of elements that also provides computerized programs, it is possible to determine not only the total cost, and their structure, the share of certain costs, the amount of income. In addition, feature-based cost sharing can be successfully used during analysis of the costs of production to determine the factors that positively or negatively affect production efficiency. Also it should be noted that for monitoring costs in places of their carrying out and definition of costs by types of manufactured products need to know what product and in what period they can be attributed. Cost of sales (works, services) production consists of the cost of production, which was implemented during the reporting period, retained constant overhead cost and sverhdorogih production costs.

Direct costs pay Costs of improving the technology and organization of production. Other payments, directly attributable to a specific cost object the Cost of heating, lighting, water and other maintenance of production facilities. Other direct costs maintenance Costs of the production processDeductions for social events Expenditure on occupational health, safety and environmental protection. The rent of land and property shares Other costs (loss of marriage, payment of downtime)Depreciation.In a market economy list of articles and composition calculation of production cost of production set by the enterprise.Accountant, analyzing the cost of production of production, detects deviations, proposes specific measures on the rational use of material, human resources. The company's managers, in turn, with such information, promptly implement the necessary adjustments of production activities with the aim of obtaining the greatest effect by reducing production costs. As is known, of particular importance is timely, complete and reliable definition of actual costs of production and marketing of products that can also be defined with the help of accounting software. In light of the costs of production are distinguished:

- cost; by types of products, works, services; by cost element; by way of the transfer price for products; the degree of influence of production volume on the level of expenditure; calendar days.

There is also

- costs of production, workshops, site, service; the cost of the product, the typical kinds of products, a group of similar products, single orders; gross, commodity, goods sold; the costs by economic elements, the costs of calculation; costs direct, indirect and semi-variable, semi-fixed; current expenditure, disposable; the cost of production and non-production [6].

All costs of the production and sale of products denominated in cash, constitute the cost of production is the main indicator of production and economic activity of the enterprise.

Automation of accounting of production costs, with the help of special computer programs that will solve the problem:

- the definition and cost analysis of the produced primary and secondary products and the correlation of the indices;
- obtaining current information about the balances in the production, production costs;

- obtaining data on the balances of materials and their movement on a specific date;
- on withdrawal of products from the production;
- systematization of deviations from planned costs;
- analytical cost accounting in General and reporting;
- justification of cost calculation of goods (works, services), proper preparation of the reporting cost estimates;
- verification of the implementation of plans at cost (plans, estimates of costs) and identification of reserves of reduction of expenses;
- identification and elimination of shortcomings in the organization of production and logistics, aimed at maximum savings of material and labor costs and increase productivity.

Consider automating this accounting area as part of an integrated system of enterprise management. The content of the information base and its components on account of the cost of production from the point of view of the main regulatory double information can be reduced to this angle.

- guide the planned percentage of indirect costs (line item settlement, the line item base, a structural unit or area, the estimated rate) used in the evaluation of unfinished production, secondary production, to determine the percentage of overhead costs to the product, the order, type of service;
- handbook of standard costs for parts, products, ordering, types of services (product code, business unit, line item, unit of measure, quantity, amount) is used in determining standard costs of products (services);
- guide the planned cost of production (code of the consolidated accounting (product, service), product name, type of service, line item, amount) is used to analyze actual data, and modeling and forecasting of production costs;
- guide the causes and perpetrators of deviations from cost norms (code of causes of deviations from norms, the name of reasons of deviations from norms, the perpetrators of deviations) necessary for the identification of causes and for grouping data for making managerial decisions;
- manual of standard economic operations (the structure of the guide is similar to other tasks) is used for automatic generation of correspondence of accounts;
- guide enterprises.

The account of expenses for production is a consolidated accounting area relative to other sites. It is based on almost all primary documents and consolidated accounting of the organization, and documentation needs to ensure the distribution of costs by economic elements, centers, articles and objects, calculation [2]. Accountant, analyzing all the data from the above references, detects abnormalities and proposes specific measures on the rational use of material resources. The leaders of the company, with such information, promptly implement the necessary adjustments of production activities with the aim of obtaining the greatest effect by reducing production costs. Also important is the role of data on costs of production, which is the input of the initial information. Input information for accounting of production costs is formed on the engine

media, which is the result of solving problems on accounting of fixed assets, inventory, payroll, financial accounting operations, accounting of finished goods, its shipment and implementation.

Source information is as follows:

- statement of deviations from the norms of actual production costs is used to control the cost of material, labor and cash resources for each Department in the context of the articles and making management decisions;

- analytical account of overhead costs (for analysis of overhead expenditures for the specific reporting period);

- analytical account on accounts used to carry out a detailed accounting, control and analysis of indirect costs;

- back sheet is used for the calculation and formation expenses are written off to cost of production under articles of expenses, as well as to determine work in process;

- statement determining the actual cost of the finished product provides information that can help analyze and control the movement of funds and correctness of costs allocation to the corresponding objects of the consolidated accounting, as well as for the analysis of economic activities of the enterprise;

Summarizing and synthesizing the information, it should be stated that food industry enterprises introducing automation of accounting and control of production costs, will have the opportunity to create a real information basis for making effective management decisions by ensuring the timely submission of accurate and complete knowledge about the internal operation and condition of the company and the factors affecting the activity of the enterprise. Automation of accounting of the enterprise is particularly necessary in the context of modern computer technologies. The introduction of automated production will give the opportunity to assess in more detail the dependence of production and production costs from factors internal and external influences, provide complete information for management decision making.

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