

# NATIONAL ECONOMY'S MARKET MECHANISMS OF ACCOUNTING, ANALYSIS AND AUDIT

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## SOFTWARE AS A COMPONENT OF ACCOUNTING AND ANALYTICAL SUPPORT OF ELECTRONIC COMMERCE IN COMMERCIAL ENTERPRISES OF UKRAINE

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The article defines directions for the development and improvement of the efficiency of electronic trade in Ukraine due to the construction of a high-quality and orderly system of accounting and analytical support, which will allow all users to receive timely and truthful information about the activities of the business entity. According to the results of the conducted theoretical research, it was determined that the quality and functionality of the company's software significantly affects the timeliness and truthfulness of the received accounting and analytical information about the economic activity of the enterprise. Therefore, a study of the current state of the domestic market of software for automating accounting processes at enterprises of different forms of ownership and areas of activity was conducted. It was determined that there is no single comprehensive software product to take into account the specifics of the activities of enterprises from various branches of the country's economy. The conducted analysis proved that a large amount of the Ukrainian software market is represented by developments for the automation of accounting at commercial enterprises. Taking into account the peculiarities of e-commerce, attention was focused on the relationship between Internet trade and the company's accounting system. Since it was determined that from the point of view of accounting, the software of the online store should be combined with the computer accounting system of the enterprise for the automatic formation of correspondence of accounts during the implementation of economic activities via the Internet. Among the most famous software products: "Debit Plus", "M.E.Doc", "BAS Accounting PROF", "Dilovod", "MASTER: Accounting", "BOOKKEEPER", "Accounting SaaS" and "SMARTFIN.UA". The main functional capabilities, features and scope of application, advantages and disadvantages of the above-mentioned software products for automation of e-commerce accounting at trading enterprises of Ukraine are defined and systematized.

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## ПРОГРАМНЕ ЗАБЕЗПЕЧЕННЯ ЯК СКЛАДОВА ОБЛІКОВО-АНАЛІТИЧНОГО ЗАБЕЗПЕЧЕННЯ ЕЛЕКТРОННОЇ КОМЕРЦІЇ НА ТОРГОВЕЛЬНИХ ПІДПРИЄМСТВАХ УКРАЇНИ

**Проскуріна Н.М., Конєва А.В.***Запорізький національний університет**Україна, 69600, м. Запоріжжя, вул. Жуковського, 66***Ключові слова:**прогнозування, динаміка,  
трудові ресурси, ефективність,  
продуктивність праці,  
зайнятість

У статті визначено напрями розвитку та підвищення ефективності діяльності електронної торгівлі в Україні за рахунок побудови якісної та впорядкованої системи обліково-аналітичного забезпечення, що дозволить усім користувачам отримувати своєчасну та правдиву інформацію про діяльність суб'єкту господарювання. За результатами проведеного теоретичного дослідження було визначено, що на своєчасність та правдивість отриманої обліково-аналітичної інформації про господарську діяльність підприємства значною мірою впливає якість та функціональність програмного забезпечення компанії. Тому було проведено дослідження сучасного стану

вітчизняного ринку програмного забезпечення для автоматизації облікових процесів на підприємствах, різних за формою власності та напрямом діяльності. Визначено, що не існує єдиного комплексного програмного продукту для врахування специфіки діяльності підприємств з різних галузей економіки країни. Проведений аналіз довів, що велика кількість українського ринку програмного забезпечення представлена розробками для автоматизації бухгалтерського обліку на торгових підприємствах. З урахуванням особливостей здійснення електронної комерції було акцентовано увагу на взаємозв'язок Інтернет торгівлі та системи бухгалтерського обліку підприємства. Оскільки було визначено, що з точки зору ведення бухгалтерського обліку програмне забезпечення Інтернет-магазину має поєднуватися з комп'ютерною системою бухгалтерського обліку підприємства для автоматичного формування кореспонденції рахунків під час здійснення господарської діяльності через мережу Інтернет. Серед найбільш відомих програмних продуктів було виділено: «Дебет Плюс», «М.Е.Дос», «BAS Бухгалтерія ПРОФ», «Dilovod», «MASTER: Бухгалтерія», «BOOKKEEPER», «Облік SaaS» та «SMARTFIN.UA». Визначено та систематизовано головні функціональні можливості, особливості та сфера застосування, переваги та недоліки вище зазначених програмних продуктів з автоматизації обліку електронної комерції на торговельних підприємствах України.

### Statement of the problem

The current stage of the development of e-commerce in Ukraine is characterized by a number of problematic aspects and shortcomings, which reduce the pace of development of the specified branch of trade. In our opinion, it is possible to significantly develop and increase the efficiency of electronic trade due to the construction of a high-quality and orderly system of accounting and analytical support, which will allow all users to receive timely and truthful information about the company's activities.

### Analysis of recent research and publications

The accounting and analytical support of e-commerce in Ukraine was studied by such scientists as G.V. Matskiy, N.E. Tsitska, and Z.P. Myronchuk. The scientific works of such domestic scientists as N.I. Gilorme, T.V. Dotsenko are also equally significant, who paid special attention to the accounting and analytical provision of the electronic form of trade of economic entities in Ukraine. And Podakov Y.S., Prystemskiy O.S. In their scientific research, they highlight the current problems of using software for accounting and reporting.

### Formulation of the goals of the article

To investigate the peculiarities of providing electronic trade subjects with accounting and analytical information, to determine the role and capabilities of domestic software in the specified process.

### The main material of the research

The first step in building an electronic business is to create a virtual platform for the sale of goods, works or services. From the point of view of accounting, it is advisable to consider the Internet store as an intangible asset of the enterprise, and the costs associated with its development as capital costs.

The virtual platform for sales is the result of creative activity, and, therefore, it is considered the object of

copyright of the enterprise. Yes, in accounting, all expenses related to the development of an Internet store should be reflected on subaccount 154 "Purchase (creation) of intangible assets", but at the time of putting the site into operation, it is advisable to write them off on subaccount 125 "Copyright and related rights". You should also not forget about the expenses that the company will incur during the operation of the site: the fee for the domain; fee for renting disk space and server from the provider; payment for the use of other trading platforms/marketplaces and other related costs. The above expenses should be recorded on account 93 "Sales expenses" [1].

Since a significant number of business entities sell their goods, works (services) both through stationary and virtual platforms for sale, there is a need to separate income and expenses related to the type of trade, which will lead to an increase in the accuracy and meaningfulness of accounting and analytical information about the company's activities.

No less significant are the results of the research by Gilorme N.I. and Dotsenko T.V., which emphasize the fact that, from the point of view of accounting, the software of an online store must be combined with the computer accounting system of the enterprise in such a way that correspondence of invoices is formed automatically during the payment of the order or the shipment of the goods to the buyer. In the specified cases, the consumer forms the order forms independently with the help of a computer, and the software, in turn, reflects the sale of goods and the write-off of their cost price. It is worth noting that the functions of the accountant are assigned to the buyer, who interacts with the online store and, indirectly, with the company's computer accounting system [2].

Domestic scientists E.S. Podakov and O.S. Prystemskiy define the automation of accounting as one of the urgent tasks of today, because the timely receipt of information about the financial state of the enterprise largely determines the success of its activities. In addition, according to the norms of the current legislation, taxpayers must report to the fiscal authorities in electronic form [3].

In our opinion, the works of such Ukrainian scientists as N.M. Brazily and Y.M. Krot are also of great importance. These scientists focus on the fact that the introduction of information systems and the technological work of accounting makes it possible to save time and effort due to the automation of routine operations, to find arithmetic errors in accounting and reporting, as well as to assess the current financial situation of the enterprise and its prospects. In addition to the advantages of automated accounting outlined above, there is another good reason for the need to use software at enterprises – the integration of the world economy. This continuous process makes accounting automation a requirement of today and a basis for a successful transition to International Financial Reporting Standards. Without it, entering the international market and attracting foreign investors to cooperation is impossible. If the subject of economic activity intends to carry out international activities, then the question of the need to organize the business in accordance with international standards is acute. This problem can be solved only through the introduction of automation of the accounting system [4].

Thus, given the relevance of the research topic, modern software products for keeping and automating accounting at commercial enterprises require a special and more detailed study.

During the research, we concluded that a large amount of the Ukrainian software market is represented by developments for the automation of accounting at trading enterprises. Among the most famous, we highlight the following: “Debit Plus”, “M.E.Doc”, “BAS Accounting PROF”, “Dilovod”, “MASTER: Accounting”, “BOOKKEEPER”, “Accounting SaaS” and “SMARTFIN.UA” (Fig. 1).

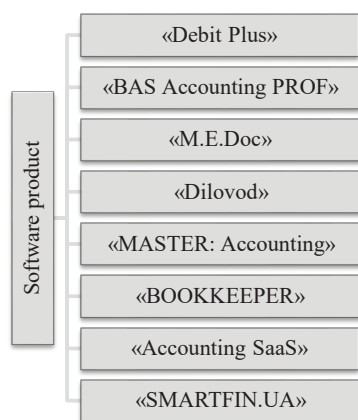


Figure 1 – Ukrainian market of software for automation of accounting at trading enterprises

The “Debit Plus” software complex was developed by Ukrainian specialists to automate accounting, operational and financial accounting at Ukrainian enterprises, institutions and organizations. In the specified software complex, it is possible to work: budgetary institutions (local self-government bodies, administrations and departments under them, including education and culture departments), communal enterprises (health care institutions and

communal non-commercial enterprises), agricultural enterprises, manufacturing enterprises and trade [5].

The Ukrainian accounting program “M.E.Doc” facilitates document flow with counterparties and the procedure for submitting reports to regulatory bodies. The specified software is used by entrepreneurs of different types of economic activity and taxation system, but at the same time it remains individual due to its modular construction [6].

“BAS Accounting PROF” is an accounting program of Ukrainian production for the automation of accounting and tax accounting, including the preparation of regulated reporting in commercial organizations that carry out such activities as wholesale and retail trade, commission trade, provision of services, production, etc. Among the advantages of the specified accounting system, we can single out [7]:

- reflection of legislative changes;
- automation of routine processes in accounting;
- convenient interface;
- the possibility of keeping records of economic activity of several organizations in one or more databases;
- support for various taxation systems.

Dilovod” is a Ukrainian online service for management, accounting and reporting. Using the aforementioned service, it is possible to perform [8]:

- cash accounting (automatic download of bank statements in real time);
- sales accounting (recording of product movements at all stages of sales, payment control and order fulfillment);
- warehouse accounting (control of receipts, movement inside the warehouse, removal of goods and payment for them, registration of defect write-offs or posting of surpluses, taking inventory at any time);
- electronic reporting.

The “MASTER: Accounting” software product is designed for accounting and tax accounting at small and medium-sized businesses and utilities. It was created for the Ukrainian market and complies with the current legislation of Ukraine. Available in cloud and stationary solutions. The specified software product helps in automating such operations as [9]:

- Bank and cash register – operations with cash and their equivalents, integration with the “Client-Bank” system.
- Sales – accounting of payments with customers.
- Purchases – accounting of payments with suppliers.
- Inventory – accounting, receipt and write-off of MAs and small and medium-sized enterprises.
- Production – accounting of actual costs in the analyst section, automatic allocation of transport and procurement costs and total expenditures costs.
- FA and MA – accounting of income, depreciation, disposal of FA; implementation of revaluation and indexation; accounting for repairs and modernization of health facilities.
- Tax accounting – keeping tax accounting in accordance with the Tax Code of Ukraine.
- Operations – closing accounts at the end of the year and quarter.

– Reports – all standard analytical forms of accounting reporting; automatic formation of financial statements.

Accounting system “SaaS Accounting” implements the ability to keep accounting and management records and display economic activity at Ukrainian enterprises in accordance with accepted accounting standards and in accordance with current legislation. A configuration for small and medium-sized commercial enterprises has been created for accounting on the territory of our state. The standard configuration contains accounting charts familiar to most accountants, which allows you to register any business transactions, prepare reports on the company's operational activities, financial reports, as well as reports regulated by state bodies with the possibility of exporting them to the electronic document flow and reporting system [10].

On the basis of the conducted research, we can conclude that the Ukrainian software market has a lot of offers for automating accounting at enterprises with different forms of ownership and areas of activity.

It should be noted that there is no single integrated software product to take into account the specifics of the activities of enterprises from various branches of the country's economy, and the implementation of software in the company's activities is a very complex and complex process.

Among the main stages of the implementation of the automation of e-commerce accounting in the field of trade, we highlight:

1. Preparatory stage.
2. Technical stage.
3. Organizational stage.
4. Testing.
5. Commissioning.

The preparatory stage consists of determining the areas of economic activity that are subject to accounting automation; assessment of technical capabilities and state of computer equipment; document flow system analysis; determining the level of ownership of existing software by employees and determining opportunities for further

training; coordination of details with the developer company.

The components of the technical stage are the determination of the task and the terms of the work; outline of basic software requirements and a list of possible applications to the standard configuration; development of a plan and training methods for the company's personnel; determination of the final cost of software implementation in the business process.

The organizational stage requires the fulfillment of all previously defined tasks and technological features of the company. Also, at this stage, the developed software is already installed, configured and improved.

The final stages of the implementation of automation of the accounting system are testing, that is, checking the functionality of the software product and direct commissioning.

Therefore, software as a component of accounting and analytical support for e-commerce at trading enterprises of Ukraine is a necessity for all subjects of economic activity. But it is worth understanding that the automation of accounting processes at the enterprise is a very complex and complex process that requires careful preparation and is impossible without a detailed analysis of the enterprise's activities in all its directions.

### Conclusions

The rational and individual choice of accounting automation software depends on: efficiency of accounting; quality and speed of primary documentation processing; increasing the professionalism and efficiency of the accounting service; ease and accuracy of displaying economic transactions; excellence in the formation and presentation of financial statements. The combination of these factors, in our opinion, makes it possible to obtain high-quality and timely analytical information about the financial and economic activity of the enterprise and, as a result, contribute to the improvement of the efficiency of management decision-making, profitability and profit.

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