

РОЗДІЛ IV

ЕКОНОМІЧНА СТАТИСТИКА, БУХГАЛТЕРСЬКИЙ ОБЛІК ТА АУДИТ

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ACCOUNTANT OF THE 21th CENTURY

The profession of accountant has a great heritage not only because it is one of the oldest professions, but mainly due to the fact that the art of recording and correlation was first introduced as an instrument of accounting. The problem that is being studied, in general, is the discrepancy between the level of training of modern accountants and the requirements of the information (post-industrial) society. One of the essential elements of the economy is the well-developed and efficiently organized accounting business. Accountants play a vital role in providing evidentiary and correct information necessary to make decisions on the supply, hiring and use of resources, which determines the efficiency of a market economy. This applies both to internal accountants who serve enterprises by providing information for both management and external decision making, one of the main functions of which is to facilitate the functioning of the capital market by ensuring the reliability of financial statements of enterprises. The purpose of the article is to play a vital role accountants in providing evidentiary and reliable information that is needed to make managerial decisions. In the process of writing the article used Internet resources, various textbooks, tablets and drawings. The practical value of the results obtained is that, every accountant must be able to: compile and verify primary documents, organize document circulation, develop guidelines (guidelines) for accounting for fixed assets, inventories, wages and other areas of accounting, work on a computer. The scientific novelty of the study is that, the modern accountant should constantly change, expand and improve the new types of specializations of the accounting profession, to increase his professional level, to correspond to the image of a business representative person, to observe ethical and moral principles, to meet the requirements of time to increase professional qualifications in accordance with modern standards of the International Federation of Accountants. Main findings from the study. A modern accountant should be: highly educated, competent person, with a qualification that meets the requirements of profession, society, time, be sociable, capable of productive business communication by a specialist. Prospects for further research are the need to improve the educational and qualification training of modern accountants.

Key words: *accountant, accounting, accounting, specialization of accountant's profession, the main criteria for choosing an accountant.*

INTRODUCTION

The problem. The problem that is being investigated, in general, is the discrepancy between the level of training of modern accountants and the requirements of the information (post-industrial) society.

Developed and effectively organized accounting is one of the essential elements of any economy. Accountants play a vital role in providing evidentiary and reliable information that is needed to make managerial decisions.

With the growing importance of accounting in the information society the issue of his professional training is put to the forefront. In most countries of the world, knowledge of accounting is a necessary part of the qualifications of each economist. As a result the issue of the development of theoretical aspects of the training of specialists in accounting, who could contribute to the satisfaction of the needs of the socially-oriented society, acquires relevance. Today, the accountant should provide effective work of the accounting service, the control of

correctness of accounting, tax and management accounting at the company, organize accounting according to the needs of internal and external users.

Qualification requirements for accounting personnel are stipulated by current legislation of Ukraine, but their content is constantly changing and complemented by new criteria for education, work experience, certification, etc. In addition to the normative regulation, the owners of enterprises (employers) have their requirements to the level of professional knowledge and skills of an accountant, which are largely different from the requirements that are specified at the legislative level.

Analysis of recent research and publications.

Such scientists as M. T. Bilukha, P. S. Bezrukykh, F. F. Butynets', M. Veber, S. F. Holov, Y.Ya. Dan'kiv, V. B. Ivashkevych, H. H. Kireytsev, V. I. Petrova, Ya. V. Sokolov, V. V. Sopko and others paid attention to the formation of the profession of accountant. However, the requirements for accountants on the part of management and at the legislative level in Ukraine need to be harmonized.

Purpose of the article (statement of the task). The purpose of this article is to study the accountant of the present.

RESEARCH RESULTS

Describing the development of the profession of accountant, you can build the following sequence: at first it was a scribe who had skills of reckoning (in Egypt - these were the messengers of God Thoth); registrar (rationalizer); accountant (logographer); accountant and chief accountant of the enterprise. Later representatives of accounting profession began to attribute accountants-auditors, economists in accounting and business analysis, auditors, management accounting specialists [3].

The profession of accountant is one of the oldest and one of the most widespread. Its first origins go deep into the millenniums:

- 6000 years ago, at the time when people began to record the facts of economic life purposefully;
- 500 years ago, when Luke Pachelli's book came out, accounting began to be understood [2].

In the primitive society, where the economy was not more difficult than our household, everything that could be written was memorized without recording. Initially, there were no numbers. The score was replaced with carbs that were made on the bark of trees, on animal bones, on the walls of caves and even on rocks. Particularly interesting data carriers were the ropes on which knots were tied. In the future carriers of information were papyrus, clay tablets, parchment, wax, wood, paper. With the development of legal relations, accounting in ancient Greece is of a legal nature: the material responsibility of specific persons for the received values was fixed; accountable persons were chosen only from wealthy people who could make a big deposit. Lack was covered with mortgages or property of a materially responsible person, and if it was qualified as a waste, then they were charged tenfold.

With the development of economic relations, accounting is improved as a superstructure of the social formation, its importance grows in evidence of property

liability. Thus, in the Middle Ages, a profession of traveling clerks arose, who, for a fee, made reports to feudal lords, acted as their representatives in various types of court instances when considering property disputes..

In the Middle Ages two main paradigms of accounting are formed - the office and the simple accounting. The first was based on the fact that the main object of accounting is cash and expected revenues, as well as payments from it. Thus, revenues and expenses were known here. The second offered the accounting of the property, including the cash register, while the income and expenses were determined by the accountant. In any case, the growth of commodity economy puts the first place in accounting for cash and cash liabilities. The form of accounting is being improved - there is a double accounting, which later the prominent German poet J.V. Goethe called the great discovery of mankind. Thus, the XIII century (the beginning of the Renaissance) is characterized by the birth of double accounting in the cities of Italy (Florence, Genoa) and its spread to all the states of Europe, including Kievan Rus. During the construction of the St. Sophia Cathedral (XI century), the monks kept a book on the accounting of expended materials, spent human-horse-day, etc.

The origin of the term "accountant" is linked to the Renaissance. The word "accountant" came from the German language and means book science. In Germany, until 1498, the people involved in the conduct of accounting books were called scribes. Since then, the terms "accountant" began to supplant the old one [2].

At the end of the 19th century, short-term courses in commercial knowledge were created, which served as a source of training for skilled accounting staff. In 1890, the first women's commercial courses were opened by P. Ivashentsova in Russia. Along with this special commercial schools were created, which gave a deep knowledge of accounting and commerce: Odessa (1861); Kharkiv (1893).

On the order of the President of Ukraine No. 662/2004 dated 18.06.2004, the Accountant's day was officially introduced on July 16.

In the conditions of economic independence of enterprises, the value of the accounting service and accounting information has increased significantly. In addition, the accountant, today, should be not only an economist, but also a lawyer. All his/her activities are regulated by those or other normative documents, the set of requirements of which allows talking about accounting law.

The current conditions allow the accountant to approach his/her work creatively. All this expands the range of its capabilities and simultaneously increases the responsibility of the accountant for his/her accounting procedures. A modern accountant is a qualified specialist in the field of statistics, finance, economics, planning, analysis of economic activity [1].

A modern accountant is engaged not only in keeping accounts, but also carries out a wide range of activities, which includes planning and making managerial decisions, monitoring and attracting management's attention to violations, valuation, performance analysis and audit. In addition, the accountant must meet the needs of users of accounting information, both external and internal.

To date, in order to get a decent job, it is not enough for an accounting specialist to have the appropriate knowledge, higher education, and work experience. The modern accountant should constantly change, expand and improve the new types of specializations of the accounting profession, to increase his/her professional level, to correspond to the image of a business representative person, to observe ethical and moral principles, to meet the requirements of time to increase professional qualifications in accordance with modern standards of the International Federation of Accountants.

The profession of accountant becomes universal. Therefore, he/she must have a sufficient level of knowledge not only in accounting but also to be able to perform the duties of the auditor and financial analyst [3].

Every accountant must be able to:

- compile and verify primary documents;
- organize document circulation;
- develop guidelines (guidelines) for accounting for fixed assets, inventories, wages and other areas of accounting; to form accounting registers;
- work on a computer;
- monitor and analyze business activities at the enterprise; compile financial and tax reporting;
- the results obtained should be displayed not only in figures, but also in accessible and comprehensible form to convey them to other interested parties through the compilation of the relevant information, the formulation of proposals, etc.

These requirements are fundamental in assessing the professionalism of an accountant. Professional knowledge is acquired during education, and skills are acquired during practical work [3].

For many decades, the main task of accounting was to ensure the preservation of property (even more recently – "socialist property"). The accountant was officially considered to be a state controller. However, at this stage, structural changes are observed concerning the improvement of the functions of the accountant himself/herself.

Doing business in market conditions brings higher requirements for the quality of information, which should be tailored to the needs of users. The task of an accountant or accounting service is to generate qualitative, reliable and complete information about the conduct of business activities and its results. Its proper use will allow making optimal managerial and financial decisions.

The real accountant should always doubt the data that he receives and the information he represents. Studying every fact of economic life, weighing it, the accountant and users of the accounting records should be guided by the rule: "more likely than not" adopted in the United States, and at the same time remember that "doubt brings not less flavor than knowledge", as Doyethe said[4]. As a result, the issue of developing theoretical aspects of accounting, which would contribute to meeting the needs of social-oriented society, becomes relevant. Therefore, the enterprises of highly developed countries formed a system of accounting officers, which solve problems caused by the complexity and large volume of accounting information. Today, such employees should, along with general management of the enterprise's economy, provide effective

work of the accounting service, control over the correctness of accounting in the enterprise, organize the accounting in accordance with the needs of internal and external users.

Traditionally, it is the chief accountant who has legal and moral responsibility for the legality and efficiency of the use of financial and material resources of the enterprise and the business operations carried out. He/she retains the rule of the second signature, which fixes the control functions of accounting. However, the true prestige of the profession is determined not by formal rights, but by objective needs of society. In conditions of market relations, based on the consistent application of economic management methods, requirements for information provision are increased and management aspects of accounting are strengthened. The accountant of the present must possess not only new methods of work, but also new ideas about the management system in which they should be applied.

In Ukraine, today the prestige of the accounting profession is an order of magnitude higher compared to the accountant's image of the past years. Then his/her activity was limited, as a rule, to cost accounting, costing, control over the storage of socialist property and the definition of the degree of performance of planned indicators. The notion of profit, loss, lost profit, and many others were ття та реалізації маркетингової стратегії у діяльності підприємств, що має реальний зміст як для власників фірм, так і для бухгалтерів [5].

Until the 1990 s, accountants were called "state controllers". In fact, the work of the accountant was not evaluated properly: it was not prestigious and low-paid work. Accounting profession did not attract young people. Of all the economics departments at universities, the accountant faculty had the lowest competition. Even graduate accounting professionals sought to avoid work in accounting. For several years now, a completely different picture has been observed in Ukraine. Most of those who decide to devote themselves to economic activities, prefer not abstract economic, but accounting or management education. The accounting profession is significantly younger.

The main feature of the current accountant is the possibility of ensuring the highest reliability of accounting, which requires the ability to use different accounting methods. For example, at low inflation, accountants of Western firms adhere to the principle of conservatism, according to which the market value of assets (as well as production costs) can be used in cost estimates of products only if it was lower than the original value of these assets. In conditions of high inflation, another method is used, in which the value of assets is determined taking into account the market price of those capital elements that can replace those that are eliminated. This method prevails in all the capital-intensive industries, which allows more accurately to account for maintenance of costs and the replacement of obsolete equipment when determining the amount of profit. Consequently, the accountant must be able to adapt quickly to changes in the economic life of the country.

In addition to accounting, accountants can also be engaged in general economic, financial, planning issues and forecasting the company's activities in the near and long-term. This is due to the presence of various

specializations of the accountant profession (Table 1).

Table 1

The Specializations of the profession of accountant [1]

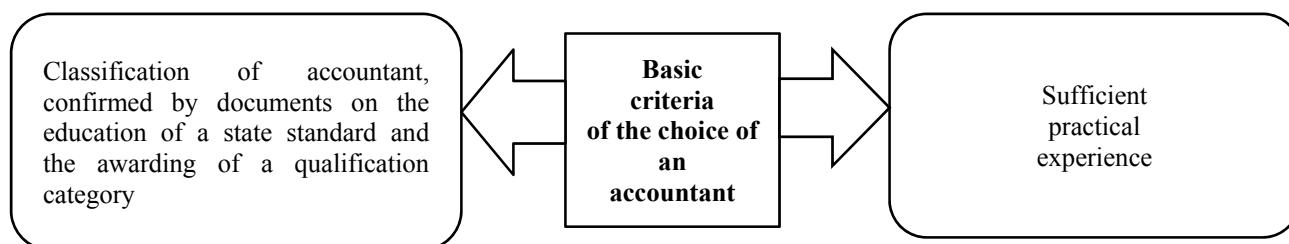
Specialization	Characteristics of specialization
Accountant lawyer	The art of the legal accountant consists in legally competent registration of the company's activities in accounting, calculation and selection of the best option conditions during the conclusion of contracts, the implementation of economic activities
Accountant typist	Performs routine, purely mechanical work, which consists in the registration of information data, control over documents
Accounting analyst	The work of accounting analysts consists in a specific choice of information data, drawing up on their basis recommendations and forecasts, bringing them to the attention of managers
Accountant programmer	Specialization arose in connection with the advent and development of computer technology and its application for accounting
Accountant methodist	Specialist who forms the accounting methodology of individual objects, in particular, in the application of a computerized form of accounting
Accountant expert	A highly skilled specialist in the field of accounting, analysis and control of economic activity, whose duty is to study the correctness of the reflection of the economic activity of the enterprise in accounting documents during the investigation and review of criminal and civil cases
Accountant auditor	A specialist who carries out documentary audits of the economic and financial activities of enterprises for the accounting of property, liabilities and business operations, as well as their departments, which are on an independent balance sheet in accordance with the planned and special tasks

Source: Improved by the authors 3.

The following list of specializations of accounting profession is not exhaustive: there are new specialties. Therefore, the decisive role in selecting an accountant for an enterprise (including for the assessment of his/her qualifications) belongs to persons who, according to the Law of Ukraine "On Accounting and Financial Reporting

in Ukraine", are responsible for the organization of accounting: the owner (s) or the authorized body (official) who manages the enterprise in accordance with the legislation and founding documents.

The main criteria for choosing an accountant can be as follows: (Pic. 1)



Pic. 1 The main criteria for choosing an accountant

In order to meet the expectations of the management of the company, the accountant should set the four main tasks:

- to ensure the needs of society in full and accurate information;
- to improve their professionalism so that clients and other interested parties are confident that they are dealing with highly skilled professionals in their field;
- to gain the confidence of clients in order to ensure that the latter were sure: the ethics of a professional accountant will not allow unnecessary actions [1].

An accountant must know his/her case, clearly understand how important and responsible his/her work is. The presence of these traits makes the accountant the first assistant to the management

Incorrect or untimely provision of information can

cause damage and even bankruptcy of the enterprise. Rather high level of dependence of managerial and financial decisions on the quality of accounting information determines its usefulness and value for the enterprise.

Thus, today the image of the accountant is the image of an educated, competent person with a specialty that meets the requirements of society. A modern accountant is a communicative, able to productive business communication specialist, who understands the issues that for most people seem "Chinese literacy ", something inaccessible [6].

In modern Ukraine one can not neglect even the nuances that can affect the success of professional activity. An accountant should remember that the style of clothing and, above all, its color gamut is an indirect factor that

affects the effectiveness of business ties, as clothing is regarded as a part of the working environment in which a business meeting takes place. Clothing should promote the credibility of the accountant. Not the best impression is made by a man dressed in everything dark. But you can not dress evoke clothing also. In a business environment, you should refrain from a light-yellow or bright orange colours. Many people consider these colors as "a slap in public taste".

The style of the accountant's clothing should be impeccable. Female accountant is not recommended to wear mini-skirt for business meetings, sleeveless dress, "parade" of jewelry.

The clothing style of the man-accountant must also correspond to a good business taste. Yes, a narrow tie does not match with a suit with wide lapels. Frivolity is not encouraged: a massive belt on the strap, a chain around the neck, and others. When going to a business meeting, do not wear jeans and a sweater.

Traditionally, it is considered that the function of an accountant is only keeping records and accounts. Perhaps it was so at the initial stage of development of this type of activity. But in our time, when information provision became the most important factor in successful business activity, the functions of the accountant have undergone significant changes [3].

The modern accountant is engaged not only in keeping accounts, but also carries out a wide range of activities, including planning and decision making, monitoring and drawing attention of the management to violations, evaluation, review of activities and audit. A

modern accountant must meet the needs of those who use the accounting information, whether they are external or internal to their customers.

CONCLUSIONS AND PERSPECTIVES FOR FURTHER STUDIES

To date, the prestige of accounting profession is an order of magnitude higher in comparison with the accountant's image of the past years.

The professional level of the accountant is determined by the following criteria: education, professional experience, professional knowledge, analytical work ability, perception of new knowledge, computer skills, knowledge of foreign languages. Such a specialist will never remain unemployed.

A modern accountant should be:

- highly educated, competent person, with a qualification that meets the requirements of profession, society, time;

- sociable, capable of productive business communication by a specialist who understands the things that most people consider "Chinese literacy", something inaccessible, and at the same time be calm, reasonable, and well-considered person.

Requirements for the accounting profession are quite high. A modern accountant should have "a strong mind, consistent practical goals". All this leads to the need to improve the educational and qualification training of modern accountants.

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Професія бухгалтера має великий спадок не тільки тому, що вона є однією з найбільш давніх професій, а, головним чином, в силу того, що мистецтво запису і співвідношення вперше знайшло втілення в якості інструменту обліку. Проблема, що досліджується, в загальному вигляді полягає в невідповідності рівня

підготовки сучасних бухгалтерів вимогам інформаційного (постіндустріального) суспільства. Одним з невід'ємних елементів економіки є розвинута і ефективно організована бухгалтерська справа. Бухгалтери відіграють життєво важливу роль в наданні доказової і правильної інформації, необхідної для прийняття рішень щодо постачання, найму кадрів і використання ресурсів, від чого залежить ефективність ринкової економіки. Це стосується як внутрішніх бухгалтерів, які обслуговують підприємства шляхом надання інформації для прийняття управлінських рішень, так і зовнішніх, однією з основних функцій яких є полегшення функціонування ринку капіталу за рахунок забезпечення достовірності фінансових звітів підприємств. Метою статті є дослідження ролі бухгалтера в наданні правильної і достовірної інформації для прийняття управлінських рішень. В процесі написання статті використовувалися інтернет ресурси, різні підручники, таблицьки та рисунки. Практичне значення отриманих результатів полягає у тому, бухгалтер повинен уміти складати і перевіряти первинні документи, організувати документообіг, розробляти методичні положення (рекомендації) з ведення бухгалтерського обліку основних засобів, виробничих запасів, заробітної плати та по інших ділянках облікової роботи, формувати облікові реєстри, працювати на комп'ютері. Наукова новизна дослідження полягає у тому, що сучасний бухгалтер має постійно змінювати, розширювати і удосконалювати нові види спеціалізації бухгалтерської професії, підвищувати свій професійний рівень, відповідати іміджу ділової презентабельної людини, дотримуватися етичного та морального принципів, за вимогами часу підвищувати професійну кваліфікацію за сучасними стандартами Міжнародної федерації бухгалтерів. Основні висновки з дослідження. Сучасний бухгалтер має бути: високоосвіченою, компетентною людиною, з кваліфікацією, яка відповідає вимогам професії, суспільства, часу; бути яскравою, неординарною і всебічно розвинутою особистістю, бути комунікабельним, здатним до продуктивного ділового спілкування спеціалістом. Перспективи подальших досліджень полягають у необхідності вдосконалення освітньої та кваліфікаційної підготовки сучасних бухгалтерів.

Ключові слова: бухгалтер, бухгалтерія, бухгалтерський облік, спеціалізація професії бухгалтера, основні критерії вибору бухгалтера.

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Профессия бухгалтера имеет большое наследство не только потому, что она является одной из самых древних профессий, а, главным образом, в силу того, что искусство записи и соотношение впервые нашло воплощение в качестве инструмента учета. Проблема исследуемого в общем виде состоит в несоответствии уровня подготовки современных бухгалтеров требованиям информационного (постиндустриального) общества. Одним из неотъемлемых элементов экономики является развитая и эффективно организована бухгалтерское дело. Бухгалтеры играют жизненно важную роль в предоставлении доказательственной и правильной информации, необходимой для принятия решений по поставкам, найма кадров и использования ресурсов, от чего зависит эффективность рыночной экономики. Это касается как внутренних бухгалтеров, обслуживающих предприятия путем предоставления информации для принятия управленческих решений, так и внешних, одной из основных функций которых является облегчение функционирования рынка капитала за счет обеспечения достоверности финансовых отчетов предприятий. Целью статьи является исследование роли бухгалтера в предоставлении правильной и достоверной информации для принятия управленческих решений. В процессе написания статьи использовались интернет ресурсы, различные учебники, таблицьки и рисунки. Практическое значение полученных результатов заключается в том, бухгалтер должен уметь составлять и проверять первичные документы, организовать документооборот, разрабатывать методические положения (рекомендации) по ведению бухгалтерского учета основных средств, производственных запасов, заработной платы и по другим участкам учетной работы, формировать учетные регистры, работать на компьютере. Научная новизна исследования заключается в том, что современный бухгалтер должен постоянно менять, расширять и совершенствовать новые виды специализаций бухгалтерской профессии, повышать свой профессиональный уровень, соответствовать имиджу деловой презентабельной человека, соблюдать этического и морального принципів, по требованиям времени повышать профессиональную кваліфікацію по современным стандартам Международной федерации бухгалтеров. Основні висновки з дослідження. Сучасний бухгалтер має бути: високоосвіченою, компетентною людиною, з кваліфікацією, яка відповідає вимогам професії, суспільства, часу; бути яскравою, неординарною і всебічно розвинутою особистістю, бути комунікабельним, здатним до продуктивного ділового спілкування спеціалістом. Перспективи подальших досліджень полягають у необхідності вдосконалення освітньої та кваліфікаційної підготовки сучасних бухгалтерів.

Ключевые слова: бухгалтер, бухгалтерия, бухгалтерский учет, специализация профессии бухгалтера, основные критерии выбора бухгалтера.

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