SOFTWARE CLASSIFICATION ACCOUNTING

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Abstract

In modern conditions of informatization and automation of socio - economic processes , taking place in society , a lot of attention paid to the development of automated information systems of accounting in Ukraine . To date, there is no single , generally accepted classification of financial and economic programs . However, the development and use of computer ' Books system is such , that an integrated , comprehensive classification , which meets the requirements of system analysis . It would help the non-professional user to navigate correctly not only in choosing a software product , but also in its operation . Of particular interest in this study are accounting programs because of their diversity .

Kewords:
Software, accounting, information systems, product .

Introcuction

Development and creation of computer ' Books automation of accounting involved a large number of specialized firms. Also, the issue of classification of accounting software at different levels has been widely studied by such domestic scholars as EL Shuremov, S.V. Ivakhnenkov, V. Shaygorodsky, AI Savchenko, VI Beloshapka, V. Novozhenov and others.
 The purpose of this work is to classify accounting software according to a number of principles and characteristics and functions performed.

Classification is the first step in comparing the capabilities of existing software products. This is a very important step: only after dividing the software according to certain criteria into groups can you formulate requirements for programs and compare their functionality.

The issue of classification of software for accounting during the transition to a market economy has aroused considerable interest in the accounting and scientific community in Ukraine and Russia. And this is not surprising - because in addition to the practical aspects of this issue of domestic accounting scientific thought in Soviet times was characterized by great interest in the selection and improvement of forms of accounting. Since the type of accounting registers, the order of their filling and construction are determined by a specific computer program, the same software determines, in fact, the form of accounting, directly affecting the division of accounting work and the complexity of accounting. This is indirectly confirmed by Prof. J. Sokolov, noting that the form of accounting - is all that is between the primary media of accounting information and the accounting report [1].

Thus, in the mid-90's of last century, the issue of classification and comparison of software for accounting was devoted to a number of publications V. Shaygorodsky [2] in the newspaper "All about accounting". The basis of its classification is the criterion of the method of implementation in the programs of accounting functions. Programs are divided into those that allow you to enter business transactions in the Transaction Log on templates, and those that have the ability to only direct, "manual" entry of accounting records. A. Savchenko and V. Beloshapka [3] classified programs depending on the size of enterprises where they are used, distinguishing the following classes: programs of complex automation of accounting for small businesses, complex automation of large enterprises, automation of individual areas of accounting. V. Novozhenov [4] divided the programs by place of creation into:

All these classifications had some shortcomings in application, although they were useful when considering individual features. Issues of classification of accounting software are disclosed in the book of the team of Russian authors under the leadership of prof. E. Shurimov [5]. Ivakhnenkov S. notes that this is the most detailed and in-depth study of the question of classification [7]. However, its only drawback may be that it may seem a bit complicated to the accountant-practitioner,

and also poorly takes into account the historical factor of the accounting software market.

The classification of software for accounting, which is given by S. Ivakhnenkov in the manual "Information technology in the organization of accounting and auditing" [6], deserves attention. It should be noted that this classification, although it has a less clear grouping of software by individual features, but in our opinion in practice uses a classification that combines some features of the complexity of functions implemented in software systems, taking into account the size of the object. which is automated (Table 1).

Thus, the key point in choosing a program is the size of the company. Choosing accounting software that does not fit the size of the business will result in financial losses and may have severe organizational consequences. However, it should be borne in mind that most software vendors, seeking to occupy the entire market, now offer different types of software and / or claim that their software can be equally successfully implemented in all types of enterprises without exception (the latter is unlikely may be true). In fact, for the accounting of the same company can be successfully used to choose from no more than two types of accounting software products.

In addition, in choosing an accounting program in addition to the price / functionality ratio at a particular time should also take into account the development strategy of the enterprise as a whole. Sometimes it is better to choose one

Characteristics of accounting software

Type of software	Users	Main characteristics	Software names
Home accounting and private business	Individuals	Accounting for personal and family funds, small business operations	"1C: Money", "Home Finance"

Mini-accounting	Small business accounting with 1-3 accountants	Introduction and processing of accounting records. Printout primary documents and reports	"Mini accounting", "1C: Accounting for DOS 1.0", Microsoft Excel or spreadsheet software to package Open Office
Universal accounting systems	Small (up to 8-10) number of accounting staff. All sections of accounting are provided	Powerful analytical accounting. Quantitative and currency accounting. Accounting for labor and wages	"1C: Accounting 7.7" "1C: Accounting 8.0"
Local workstations	One employee	Comprehensive implementation of individual accounting tasks	"Sail-Salary", "1C: Trade Management", "1C: Salary" and others.
Complexes of connected workstations	Accounting at least 8 employees. Clear division of functions between employees	Complex of network architecture programs. Quite complete implementation of accounting functions	"Sail-Ukraine", "BEST-4", "BEST-PRO", "BEST-5"
Management systems (ERP systems - Enterprise resource planning)	Accounting; managers (managerial and financial accounting, tasks of financial management)	Управлінський облік. Планування й керування. Налагодження під клієнта. Відкритість архітектури. Можливість масштабності	«Галактика», SAP R3, Oracle Business Suite, «Парус-Підприємство»

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