

БУХГАЛТЕРСЬКИЙ ОБЛІК, АНАЛІЗ ТА АУДИТ

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PRECONDITIONS OF ACCOUNTING EXPENSES FOR AN ENTERPRISE DEVELOPMENT

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Introduction. Enterprise development is the integral process that is taking place constantly. The question is how enterprise development is taking place: in evolution way, slowly, without some vector, according to circumstances in internal and external environment of an enterprise or with defined vector, planned dynamics due to making some controllable target-oriented changes.

Mostly, making controllable target-oriented changes that compose the enterprise development is accompanied with expenses. Information about expenses for enterprise development is necessary to make a general idea about value of resources that were spent on enterprise development and evaluating its effectiveness.

One of the main sources of information about expenses for the enterprise development is data from accounting at the enterprise. That is why principal approaches to ability of accounting expenses for the enterprise development in borders of existing methodology of costs at Ukrainian enterprises deserve necessary attention. But before changing organization of accounting due to accounting expenses for enterprise development it is necessary to find preconditions of displaying expenses for enterprise development.

Review of the last researches and publications. Accounting expenses of the enterprise displays conditions and movement of the enterprise resources in the process of its activity by observation, measurement, classification and generalization. Accounting is some logical aggregate of information that is built using existing plan of accounting records.

Data about expenses in accounting system are basis for forming holistic informational data arrays about enterprise expenses [4]. But despite of some system character and integrity of such informational arrays accounting expenses on enterprises the further the less makes one of the main its functions – informative one. Purpose of such informative function is to supply costs management with necessary information. Lack of implementation of informative function in costs management causes to some actual problems.

Problems of accounting on Ukrainian enterprises are various and numerous. Such problems are defined and researched in modern publications by Ukrainian researches [7,9,12]). Such problems inhibit

making effective system of managing enterprise costs including making accounting and analytical providing of management that is considered as forming necessary information for costs management (according to [2]).

One of such problems in the context or article topic is ability to consider low level of differentiation of information about enterprise costs and expenses according to queries in enterprise management, absence (research by M.Y. Demianenko) [4] of sufficient level of their specification. Topicality of such question is grounded by the reason that the enterprise management is very dynamic because of emerging new kinds of enterprise activities today (provision of competitiveness, economic security, development, greening activity etc.). Such new kinds of the enterprise activity cause to new kinds of costs and expenses. And management of the enterprise should know and use such information.

Topics and ideas of accounting expenses for enterprise development according to queries in management of the enterprise are considered in current publications [3, 8]. But such researches do not allow the problem solving of accounting expenses for enterprise development that is necessary to find and use information about such expenses in the process of enterprise development.

Aim of the article is to consider preconditions of accounting expenses for an enterprise development.

Main results. Enterprise development is its transition to qualitatively different new state. There are new features, abilities and capabilities in such new state that cause to ability of the enterprise to solve principally new tasks that strengthens enterprise positioning in external environment. Such transition emerges in form of controllable changes in enterprise activity that cause to its qualitatively different new state.

Notion «change» means any actions that are oriented to transform state of object, proves, sequence of actions (or algorithm) of making any activities. In the context of enterprise development controllable target-oriented changes in enterprise activity may be considered as consigned actions according to previously made plan that are oriented to transform objects of enterprise or its functional subsystems, sequence of execution of enterprise functions or functions in managing enterprise, processes that make enterprise activity.

Changes in enterprise activity are result of planned actions that should cause to new state of the enterprise. According to such point of view enterprise development is an object of management that needs of accounting and analytical provision. Such accounting and analytical provision, as V.F. Yatsenko mentioned [14], allows informational support of making decisions concerning enterprise development, concerning planning and making set of actions in the enterprise activity.

Basis of accounting and analytical provision in managing expenses is accounting and analytical information. Such information contains two kinds of data: data from analytical and synthetic accounting and data that are results of analysis of information in accounting [2].

Expenses for the enterprise development are expenses of different economic resources (materials, labor, non-current assets, services, money) that are used for planning and implementing changes in the enterprise activity in case if such changes caused to transition on the enterprise to qualitatively different state. Accounting and analytical information about expenses for the enterprise development may be formed by the data of operational accounting (gathering information about expenses for enterprise development and control of expenses for some changes or their groups in the moment of making such changes). Data about changes in enterprise development in operational period may be gathered and stored using simple instruments, and that is why this kind of accounting is not very exact.

Accounting is the main instrument of gathering information about expenses for the enterprise development that allows to collect information about expenses in general, using special accounting documents. That is why to analyze expenses for enterprise development and planning such development is expedient to use information from accounting.

Thus, accounting data should satisfy needs of managing enterprise development in part of expenses for development. But legal basis of accounting on Ukrainian enterprise does not allow direct accounting of expenses for enterprise development. Today legal basis of accounting on Ukrainian enterprises is National Standard of Accounting #16 «Expenses» [11].

This standard does not cover distinguishing expenses that are linked with some aspects or kinds of enterprise activity (for instance, transactional costs, costs for provision of enterprise economic security, costs for enterprise development). Such kinds of enterprise costs are dissolved in general productive, administrative expenses, commercial expenses and other operational expenses. That is why it is almost impossible to look at such kinds of costs in accounting data. Information about such costs is extremely useful for evaluating effectiveness of enterprise development, making analysis for managing development. But it is quite difficult to «select» expenses for enterprise development from elementary accounting documents

according to query from management system. Moreover in such situation there is possibility of mistake for enterprise personnel in such «selection» process.

Hidden character of expenses for enterprise development does not allow for costs management of the enterprise and for managing enterprise development to explore behavior of such expenses, to make instruments of impact on their behavior and amount.

There are alternative ways to solve the problem of accounting costs for enterprise development:

managerial accounting of costs for enterprise development;

making changes to existing financial accounting (as it is possible according to existing methodological and legal basis of accounting and accounting standards in Ukraine)

Despite of wide abilities of having information about enterprise costs in managerial accounting, unfortunately managerial accounting is not widely spread on Ukrainian enterprises. According to statistics by V. Zhuk more than a half of Ukrainian enterprises do not have managerial accounting [5, p. 560]. Among the reasons of absence of managerial accounting on Ukrainian enterprises are high complexity of managerial accounting, lack of well-qualified specialists and increasing costs for parallel accounting. Moreover according to International standards of accounting and financial statements and legal base of accounting in Ukraine managerial accounting is not obligatory, and making managerial accounting or renunciation of it is the right of owners and management of enterprise [6]. That is why another way is more preferable – making changes to accounting (as it is possible).

Making changes to financial accounting in Ukraine to account costs for the enterprise development should be considered as increasing of importance of accounting in accounting-analytical support of managing enterprise costs and management of enterprise development, further improvement of accounting-analytical support in managing enterprise development.

Importance of accounting in costs management and in enterprise development management is grounded by importance of accounting function in costs management and increasing of value of information about enterprise costs.

Making changes in accounting on Ukrainian enterprises is expedient in case of some pre-conditions that should be considered. At first making propositions to accounting of expenses for enterprise development is expedient in such hypothesis: target-oriented, controllable enterprise development is one of the main tasks for enterprise management, is the object of attention for enterprise management; top-management of the enterprise is interested on changes in the context of enterprise development, is ready to prepare such changes and control their processes.

Displaying expenses for enterprise development in accounting needs some efforts and expenses. According to A. Apcherch costs for obtaining information should be lower than a half of the result of using such information while making and executing managerial decision [1, c. 51]. This should be the true also for making changes concerning enterprise development.

In case of making changes to organization of accounting to display expenses for the enterprise development the determinative factor is meaning of information about expenses for the enterprise development. If such information is not important and necessary for the management of the enterprise, any changes in organization of accounting do not have any sense.

Satisfaction of demands, needs and queries in enterprise development management to information in accounting about expenses for enterprise development depends on requirements to such information. Requirements to information in accounting about expenses for the enterprise development are the following: amount, behavior, logic of forming expenses for enterprise development depend on type of enterprise development and stage of lifecycle of the enterprise [10, p. 155–156], scale of expected changes, terms and complexity of their implementation. To make changes in enterprise activities that define its development different resources are necessary. But quantity of such changes may be significant. So it is mentioned about big number of changes in different functional subsystems of the enterprise that are relevant for all of enterprise subdivisions.

Not all changes cause to expenses. But expenses that emerge in case of changes by source of their compensation may be classified to current and capital (investment). This fact causes to necessity of some ordering of changes in enterprise activity. Changes in enterprise activity that should transform it in a new condition may be classified by some criteria in a following way:

by emerging expenses: expensive and inexpensive;

by character: technical, organizational, managerial;

by source of costs compensation: current expenses and expenses that are compensated with the enterprise profit;

by localization: functional subsystems of the enterprise (production, marketing, HR, innovative and so on).

If changes in enterprise activity are different by their content but oriented for one target, they should be united to one. Forms of such unity are program and project of development. Project of enterprise development is a consequence of making controllable changes to enterprise activity in some period by the results of planned actions target-oriented controllable changes. Such period of controllable changes has beginning and end that are defined by obtained results. Program of enterprise development is provided process of controllable target-oriented changes in enterprise activity in time and rules of making such changes to obtain planned result.

Using project approach in managing enterprise development allows to regularizing demands and queries to structure of accounting information about expenses for enterprise development.

Program of enterprise development as form of combining different changes of diverse localization to reach common goal may be simple and complex. Complex program of enterprise development may include some projects of enterprise development.

As for every type of project, the main factors for project of enterprise development are time, resources and costs. That is why every project about enterprise development (also program of enterprise development) should have project budget (or costs calculation).

Also every project about enterprise development and program of enterprise development should be supported by plan-graph of execution of planned actions. Project budget and plan-graph of execution of planned actions should cause to necessary and planned actions in enterprise activity. There are expectable costs for every change for the period in the project budget. General budget contains costs for the projects and sources of financing (capital and current costs) during the whole period of project implementation.

For time planning of the actions' sequence in borders of some project it is expedient to use network methods. The most wide-spread and well-known of such methods are PERT (Program Evaluation And Review Technique) and CPM (Critical Path Method) [13, c. 585].

As an every project enterprise development projects should be made in some sequence of actions:

making Statement Of Work (SOW);

making task for project;

in case of necessity making subtasks for the project;

making Work Packages for tasks and subtask of the project

making Work Breakdown Structure (WBDS) [13, c. 583].

Conclusions. Enterprise development is integral and essential part of its activity. There is no stable future for the enterprise without its development. Enterprise development causes to expenses. And to manage such expenses accounting and analytical support is necessary. Main part of such support is accounting information. Obtaining accounting data about expenses for enterprise development is possible using managerial accounting or making some changes to financial accounting at the enterprise. Both ways are difficult enough and may be used in case if management of the enterprise has real need in information about expense for the enterprise development.

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Kozachenko Hanna, doctor of economic sciences, professor, professor at department of finance and banking. **Pohorelov Yurii**, doctor of economic sciences, assistant professor, head of department of accounting and audit. Poltava National Technical Yurii Kondratiuk University. **Preconditions of accounting expenses for an enterprise development.** Enterprise development is an integral part of its activity. Notion of enterprise development is considered. It is shown that main role in the enterprise development belongs to controllable target-oriented changes in enterprise activity that should lead to its qualitatively new condition. It is considered that enterprise development causes to expenses. To get data about such expenses is necessary to use accounting information. It is shown that amount and structure of such information depends on queries of managing enterprise development. It is considered that such queries may be presented in form of development project or development program. Obtaining accounting data about expenses for enterprise development is possible only in case of appropriate organizing accounting or making some changes in accounting at the enterprise. Both ways are difficult enough. That is why they can be used in case of existence of some preconditions that are analyzed in the article

Keywords: enterprise, development, expenses, data, accounting, project, management, precondition.

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Козаченко Ганна Володимирівна, доктор економічних наук, професор. **Погорелов Юрій Сергійович**, доктор економічних наук, доцент. Полтавський національний технічний університет імені Юрія Кондратюка. **Передумови обліку витрат на розвиток підприємства.** Дано визначення поняття «розвиток підприємства», в якому головна роль належить керованим цілеспрямованим змінам в діяльності підприємства, котрі мають привести до його якісного нового стану. З'ясовано, що розвиток підприємства обов'язково супроводжується виникненням витрат, для отримання даних про які необхідна облікова інформація. Показано, що її обсяг та структура залежать від запитів управління розвитком, формою котрих може бути проект або програма розвитку. Виявлено, що отримання облікових даних щодо витрат на розвиток підприємства можливе за допомогою організації управлінського обліку чи внесення відповідних змін до бухгалтерського обліку підприємства. Доведено, що обидва шляхи є достатньо складними, тому використовувати їх доцільно за наявності деяких передумов, які проаналізовано у роботі.

Ключові слова: підприємство, розвиток, витрати, дані, облік, проект, управління, передумова.

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Козаченко Анна Владимировна, доктор экономических наук, профессор. **Погорелов Юрий Сергеевич**, доктор экономических наук, доцент. Полтавский национальный технический университет имени Юрия Кондратюка. **Предпосылки учета расходов на развитие предприятия.** Дано определение понятия «развитие предприятия», в котором главная роль принадлежит управляемым целенаправленным изменениям в деятельности предприятия, которые должны привести к его качественному новому состоянию. Выяснено, что развитие предприятия обязательно сопровождается возникновением затрат, для получения данных о которых необходима учетная информация. Показано, что ее объем и структура зависят от запросов управления развитием, формой которых может быть проект или программа развития. Виявлено, что получение учетных данных по затратам на развитие предприятия возможно с помощью организации управленческого учета или внесения соответствующих изменений в бухгалтерский учет предприятия. Доказано, что оба пути являются достаточно сложными, потому использовать их целесообразно при наличии некоторых предпосылок, которые проанализированы в статье.

Ключевые слова: предприятие, развитие, расходы, данные, учет, проект, управление, предпосылка.