RATIONALIZATION OF ACCOUNTING SERVICES IN A COMMERCIAL ORGANIZATION

Abstract

The market economy puts us in conditions where their primary purpose is to maximize their profits. To achieve the goal it is necessary to perform certain tasks and stages, one of which is the most rational and effective organization of accounting. Largely the implementation of this task depends on the structure of accounting and bookkeeping system.

In order to be an organized system of accounting service to be truly effective, it must take into account a specific set of factors that affect or may affect the activities of the organization, and, consequently, the accounting processes that take place in it.

Keywords: organization of the accounting department, streamlining the accounting department, the accounting department structure, decentralization, staffing, responsibilities of the chief accountant.

The work of the accounting department, which is one of the leading departments in the organization's management system, due to the formation of complete and reliable information about the performance and property status
companies, which is necessary for effective decision making. The need for a financial service as a separate division of the enterprise from a legal point of view due to two reasons:

1. Obligatory accounting for all enterprises from registration to the official liquidation;
2. Monitoring the implementation of legislation: commercial, labor, tax and others.

In the Russian practice led the accounting department should, as a rule, the chief accountant, whose main task is to ensure the effective organization of accounting and its management. In foreign practice performs the functions of the chief accountant chief financial officer, who also assesses the financial position of the organization in the market, controls relationships with external financial institutions.

Currently, employees of the accounting department is assigned more tasks. Accountants can engage the general economic, financial, planning issues and forecasting activities of the enterprise in the future. The role of the accountant is not limited to a reflection on business facts accounting and billing statements. Its role is to assist management in solving managerial problems.

To perform control functions of the accounting staff should be given certain rights, the lack of other service workers. Unsigned the chief accountant of the documents relating to the monetary or settlement shall have no legal force. Accounting be monitored financially responsible persons, correctness of registration of primary accounting documents, and their compliance with the current legislation of the content.

As chief accountant is responsible for general management of the financial service, it shall be binding on all employees companies and structural divisions within its competence. Implementation of such orders shall be ensured the head of companies. It should be noted the close link between the accounting a division and all other units of the company, this is due to the need to obtain account information, to carry out its control.
It is possible to identify a number of key factors influencing the organization of accounting and, consequently, the number of staff of the accounting department of the economic subject:
- Economic activities and their industry affiliation;
- The size of the organization;
- Structure of the organization;
- Production technology;
- The taxation system of the organization;
- The volume of accounting work of the accounting department;
- The prospects for the development of the organization;
- The use of computers and information technologies accounting service.

The responsibility for setting accounting of the economic entity and compliance with the law in the course of the facts of economic life bears the head. Depending on the amount of work, it can account:
- Establish a structural division - accounting department;
- Put in the position of staff accountant;
- Transfer accounting on a contractual basis to other organizations;
- To maintain accounting records personally, if the organization is a small business entity (art. 7 of the Federal Law "On Accounting").

Accounting office is organized as a separate division headed by the chief accountant, the presence in it of more than two accountants. In this case, constitute provisions of the accounting developed by the chief accountant. During its development guided by the applicable legal provisions, instructions and orders of the parent organizations in the legal, economic and industrial issues on the organization of accounting.

Regulation on the accounting is divided into sections, including general provisions, objectives, financial services, its structure, Executable functions, its relationship with other services (units) of the organization, duties, rights, responsibilities and organization of work. For the fulfillment of the requirements of
the Regulation on the accounting responsible chief accountant. He is developing a job description accounting service employees in accordance with the approved position.

Thus, one of the main problems facing the head and the chief accountant in the organization of effective and efficient financial services in the control system - is to determine the optimal number of its employees, which depends, including on the degree of automation of accounting. The competence of the chief accountant of the justification refers regular number of workers of accounting services, and therefore need to be guided by the following legal documents:

• Decree of the Ministry of Labor Russia "On approval of the integrated cross-industry standards on working time accounting and financial activities of budget organizations" dated September 26, 1995 № 56;
• Decree of the Ministry of Labor Russia "On approval of regulations limiting the number of human resources managers and accounting departments of the federal bodies of executive power" on June 5, 2002 № 39;
• The order of the Ministry of Health of Russia "On approval of staff standards of employees and workers of state and municipal health care institutions and employees of the centralized accounting departments at the state and municipal health care institutions" dated June 9, 2003 № 230.

Resolution of the Ministry of Labor Russia "On approval of the integrated cross-industry standards on working time accounting and financial activities of budget organizations" from 26.09.1995 number 56 combines standards-time units accounting activities accounting for the manual handling of records in relation to the accounting (financial accounting). However, this decision does not meet the low modern level of automation, but it can be used to calculate labor costs for each count unit individually or for the calculation of staff numbers of accounting service.

Necessary regulations when using automated accounting in our country are not available. However, this does not prevent organizations to develop their own and
approve local normative legal acts at the level of the organization. At the same number of staff can be calculated by the method of cross-sectoral guidance.

To optimize the personnel structure of the accounting department chief accountant is also necessary to take into account future changes in the organization: possible production cuts, its expansion with the introduction of new types of industries and activities. They have a direct impact on the time that will be spent on the processing of accounting information. Furthermore, it should ensure that the work and rest employees of accounting. Therefore, consideration of the effect of these factors makes it possible to accurately determine the number of employees to make effective staffing.

A more difficult step in the accounting department is to develop a workflow schedule. It can significantly reduce repetitive information stream, while inefficient scheme leads to unnecessary labor costs. To be effective, financial services need to continuously improve the personnel structure of the accounting department with the help of professional development of each employee accounts.

All these activities should be subordinated to the idea of a rational accounting department of the economic entity, so that it gave positive results and contributed to its efficient production and financial performance. This requires coordination of documents for the establishment of financial services with the accounting system at each enterprise, the development of accounting policies that reflect the specific needs of its operations and contain the basic principles and methods of accounting and tax accounting.

Regarding the structure of the accounting system, it is the structure and relationship of accounting units that perform different functions, and is of several types. When the linear organization of all accounting officers are directly subordinate to the chief accountant. This structure is generally used in smaller organizations, where the number of employees does not exceed 10 people. When the functional organization of the accounting apparatus are intermediates, led by senior accountants, who, in turn, are subject to the chief accountant. This structure is used
in the majority of medium-sized and some large organizations. The combined structure is that some groups have a full cycle of works on accounting units, and the formation of the accounting (financial) statements produces a special group. With a combined structure of the chief accountant of the rights partially transferred to the heads of departments in the framework of their powers. This structure is used in large organizations, and industrial associations.

Interaction unit accounting with other structural units can be centralized or decentralized. When centralized accounting chief accountant assesses the activities of accountants structural units, and the entire accounting work is carried out in the central accounting. This interaction allows for control of the central accounting record keeping in the units, its accuracy and correctness. However, this form has its drawbacks: there is an overload of the central accounting in the accounting process. Septic form involves the creation of divisions in their own accounting departments, which make up the balance sheets of subsidiaries. This form is used in large organizations and provides the possibility of taking account of decisions directly in the unit.

Thus, the rational structure of the accounting department is a complex and time-consuming process for the proper implementation of which must take into account the factors that influence the work of the accounting department.

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