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DOCUMENTATION AND WORKFLOW IN THE ACCOUNTING AND FINANCIAL REPORTING SYSTEM OF ENTERPRISES

Abstract. The article is devoted to the problem of documentation and document flow in the system of accounting and financial reporting of enterprises under conditions of uncertainty. The main problems of documentation and document flow in the system of accounting and reporting are considered. The scientific substantiation of accounting documents in the system of business communication and record keeping of an enterprise is clarified. The article considers the main essential characteristics of primary accounting information generated in the course of financial and economic activities of business entities and suggests the main directions of optimisation of the documentation process in the context of the institutional framework for the introduction of IFRS. The article focuses on the need to ensure transparency, reliability and timeliness of financial information. Modern challenges, such as digitalisation, changes in legislation and growing requirements for analytical accounting data, emphasise the importance of effective document management. This helps to optimise accounting processes, minimise the risk of errors and comply with financial reporting standards. The role of documentary support in ensuring the efficiency of management processes, compliance with regulatory requirements and increasing the transparency of business activities is considered. The key principles of record keeping, current trends in the automation of documentary processes and their impact on the quality of reporting are identified.

Special attention is paid to the issues of regulatory and legal regulation of documentation and integration of record keeping with information reporting systems.

The authors consider automated enterprise reporting systems as one of the components of electronic document management, as they are designed to improve the efficiency of accounting processes, ensure the accuracy of financial data, fast reporting and compliance with legal requirements. Automated reporting software products help to automate routine operations, minimise human errors, integrate accounting with other business processes and adapt to changes in the regulatory environment.

Keywords: accounting, enterprise reporting, documentation, office work, electronic document management, software, accounting information.

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ДОКУМЕНТАЦІЯ ТА ДОКУМЕНТООБІГ У СИСТЕМІ БУХГАЛТЕРСЬКОГО ОБЛІКУ ТА ФІНАНСОВОЇ ЗВІТНОСТІ ПІДПРИЄМСТВ

Анотація. Статтю присвячено проблемі документація та документообіг у системі бухгалтерського обліку та фінансової звітності підприємств в умовах невизначеності. Розглянуто основні проблеми документації та документообігу в системі бухгалтерського обліку та звітності. Уточнено наукове обґрунтування бухгалтерських документів у системі ділової комунікації та діловодства підприємства. В статті розглянуто головні сутнісні характеристики первинної облікової інформації, що формується в процесі фінансово-господарської діяльності суб'єктів господарювання та запропоновано основні напрями оптимізації процесу документування в умовах інституціональної основи запровадження МЗФЗ. Актуалізовано увагу на необхідності забезпечення прозорості, достовірності та своєчасності фінансової інформації. Сучасні виклики, такі як дідиталізація, зміни в законодавстві та зростаючі вимоги до аналітичності облікових даних, підкреслюють важливість ефективної організації документообігу. Це сприяє оптимізації облікових процесів, мінімізації

ризиків помилок і відповідності стандартам фінансової звітності. Розглядається роль документаційного забезпечення у забезпеченні ефективності управлінських процесів, виконанні нормативних вимог та підвищенні прозорості бізнес-діяльності. Визначено ключові принципи ведення діловодства, сучасні тенденції автоматизації документаційних процесів та їх вплив на якість звітності. Окрема увага приділена питанням нормативно-правового регулювання документації та інтеграції діловодства з інформаційними системами звітності.

Авторами розглянуто автоматизовані системи звітності підприємств як однієї із складових електронного документообігу, оскільки вони призначені для підвищення ефективності облікових процесів, забезпечують точність фінансових даних, швидку підготовку звітності та дотримання вимог законодавства. Програмні продукти автоматизованого подання звітності допомагають автоматизувати рутинні операції, мінімізувати людські помилки, інтегрувати облік із іншими бізнес-процесами та адаптуватися до змін у нормативному середовищі.

Ключові слова: облік, звітність підприємств, документація, діловодство, електронний документообіг, програмне забезпечення, облікова інформація.

Problem statement. Due to the globalisation of the economy, the amount of information required for effective management is growing significantly, which in turn leads to an increase in the amount of documentation. Traditional methods of working with documents in such conditions are becoming ineffective: archives with paper documents take up useful floor space and are characterised by a low level of efficiency and promptness in finding the necessary information. It is much more convenient to use an electronic database, which allows you to quickly search for the necessary information resources. The main resource of communication in modern society is information. Usually, information is needed to implement current and future directions of the company's development, taking into account industry specifics and market laws. The introduction of electronic documentation and document flow, as well as the submission of financial statements, helps to solve this problem and improve information support for management.

Issues related to the organisation of document flow at an enterprise have always been and will be relevant, since most of the work of accountants is related to the creation, processing, accumulation and storage of documents. Each business transaction must be documented by a primary document, on the basis of which the facts of business life are reflected in analytical and synthetic accounting registers and summarised in financial statements. In today's rapidly developing digital world, electronic document management is becoming increasingly common. Businesses

exchange primary documents and submit reports to regulatory authorities using modern document management software. This results in a multi-stage document flow and the accumulation of a significant number of documents in the archive after their use. Information storage is the final stage of the document flow.

Analysis of the latest research and publications. An analysis of recent research and publications shows that the issue of documentation and document flow in the accounting and financial reporting system of enterprises remains relevant in the context of digitalisation, process automation and changes in legislation. The researchers' works consider methods of optimising document flow, introducing electronic reporting, improving the accuracy and reliability of accounting information, and the role of information systems in ensuring transparency and control.

The issues of documentation and document flow in the accounting and financial reporting system have been studied by many domestic and foreign scholars, in particular: Suk L. (studied the organisation of document management at enterprises in the context of digitalisation), Honcharuk O. (analysed the role of electronic document management in ensuring the transparency of accounting processes), Zhuravel Y. (studied the optimisation of document management in the context of accounting automation), Gogol M. (considered modern automated accounting programmes offered by the Ukrainian market), Porter G. (focused on the integration of electronic document management with financial reporting information systems), Brealey R. (studied the impact of automated systems on the accuracy and speed of financial reporting), Muller J. (studied the prospects of using blockchain technologies in document management and accounting processes) and others.

These scientists consider various aspects of the problem: from the technical organisation of document flow to its compliance with international standards and ensuring effective management of financial information.

The purpose of the article is to study modern approaches to the organisation of documentation and document flow in the accounting and financial reporting system of enterprises, to determine their role in ensuring transparency, reliability and efficiency of accounting processes, and also to formalize modern software used for automated generation and presentation of reporting of enterprises.

Presentation of the main material.

The primary point of accounting for its objects is the primary observation, which is carried out directly by an accounting employee or automatically with the help of measuring devices. The parameters of primary observation depend on the purpose and objectives of accounting, the content and nature of the information received. The unit of primary observation is a separate fact (phenomenon), business transaction that relates to the the object of accounting.

As a result of the initial observation, accounting items must be recorded, i.e., evidence of their existence, changes, and performance is required. Such evidence is a document.

A primary accounting document is a written confirmation (evidence, certificate) of a certain form and content of the actual performance of a business transaction or a written order for the right to perform it. Primary documents must be drawn up during the business transaction, and if this is not possible, immediately after the transaction is completed [1].

To control and streamline data processing, summary accounting documents maybe prepared on the basis of source documents. Primary and summary accounting documents may be prepared on paper or in computerised form.

A company's business activities consist of a large number of transactions that must be recorded in documents. Perfect organisation of work with documents has a significant impact on the efficiency and quality of management.

Documentation is a set of official, interconnected and combined documents in a certain form that contain the intended information about a product, process or activity of a given organisation [2]. However, without an effective system of record keeping, no company can run its business efficiently. Record keeping is a set of processes that ensure the documentation of management information and organisation of work with official documents [3].

Documents are divided into primary documents, which are prepared at the time of a business transaction, and consolidated documents, which are prepared on the basis of several or many primary documents.

Certain requirements are imposed on the design and content of documents: timeliness of preparation, reliability of indicators and correctness of execution. The documents must contain all the necessary indicators (details) that characterise business transactions.

Therefore, optimisation of the documentation process in accounting is one of the most relevant areas of research. Operational management of production requires an impeccable information system, its timely analysis, and prompt and correct decision-making on this basis. Hence, information support should facilitate the implementation of effective management with minimal costs for the organisation and operation of the of the information system (Fig. 1).

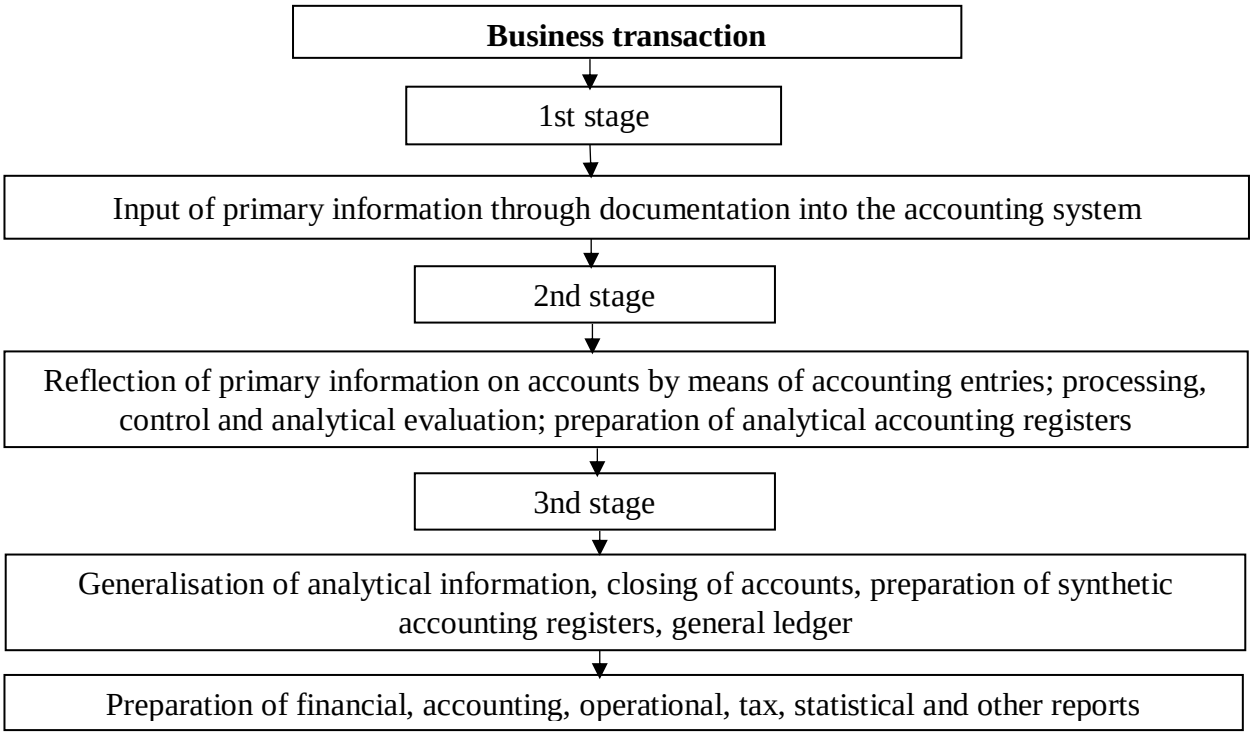


Fig. 1 Structure of the accounting process [4]

The need to study this problem has arisen due to the real crisis that has developed in the field of practical application of accounting information by domestic enterprises. One of the most relevant areas of such a study is optimisation of the documentation process in accounting. The urgent task is to study and formulate the basic principles of documenting business transactions in accounting to meet the needs of users of accounting information [4].

Local regulations and legal acts of Ukraine regulate the organisation of office work at an enterprise. Often, the local document that is suitable for this regulation is the instruction on record keeping.

Changes in the country's economy in connection with taxation have a significant impact on the formation of the accounting information, economic relations between enterprises and the budgetary system, which requires a qualitatively different approach to economic informationof the enterprise, the main source of which is accounting and timely and timely and correct organisation of documenting operations.

Processing documents in the accounting department of an agricultural enterprise is a rather labour-intensive job, as it is caused not only by a significant number of documents to be processed, but also by the complexity and overload of documents with unnecessary information, or the lack of necessary details for the accumulation of relevant information. This leads to an unreasonable increase in accounting documentation and, as a result, to a decrease in the efficiency of

management personnel. The study of the recommended forms of primary documents for enterprises makes it possible to identify a number of problems. У the process of designing forms should be guided by many criteria, in particular, such as strengthening the control and analytical properties of documents, increasing their visibility and visibility, facilitating their design, and compliance with automated processing requirements.

Information support of management decisions is carried out largely through the circulation of documents at the enterprise. Information support of management decisions is to provide information resources at the disposal of the decision maker. The purpose of information support at an enterprise is to provide timely and reliable information necessary for the development and adoption of management decisions.

The document flow in an organisation is carried out in the form of document flows between: people who produce information, analyse it or make management decisions (employees, analysts and managers), and the points of technical processing of documents in the enterprise (secretary, archive, etc.). Documents from different information flows go through different stages of processing.

Electronic document management is a high-tech and progressive approach to significantly improve the efficiency of public authorities and local self-government bodies. There is no need to manually reproduce documents, tracking the movement of paper documents within the organisation, and control the procedure for transferring confidential information significantly reduces labour costs. End-to-end automatic execution control at all stages of work with documents drastically improves the quality of work performed by employees, and makes the time required to prepare documents more predictable and manageable [5].

As a result of studying the literature, it is clear that a fairly stable vision of the concept of ‘primary document’ has been formed. However, there are several different approaches to the interpretation of this term - some sources state that a primary document records a fact of business life, while others state that it is a business transaction.

These concepts need to be clearly distinguished, because a business transaction is a documented fact of business life that leads to changes in the balance sheet. The definition of a primary document may vary depending on the data it contains, as well as on the information that the user receives as a result of processing and extracting the data he or she needs.

For example, the interpretation of the concept of ‘primary document’ in Ukrainian regulations also differs:

1) in the Law of Ukraine ‘On Accounting and Financial Reporting in Ukraine’ No. 996-XIV of 16 July 1999: a primary document is a document containing information about a business transaction and confirming its implementation (Article 1) [6];

2) in the Regulation on Documentary Support of Accounting Records, approved by the Order of the Ministry of Finance of Ukraine No. 88 dated

24.05.1995: primary documents are written certificates that record and confirm business transactions, including orders and permits of the administration (owner) for their conduct (Article 2, clause 2.1) [4].

The Law of Ukraine 'On Electronic Documents and Electronic Document Management' establishes the basic organisational and legal principles of electronic document management and the use of electronic documents [5].

Attention should be paid to the purpose of each regulatory component in the regulatory ensuring the preparation and submission of electronic reporting of enterprises (Table 1).

Table 1.

Regulatory and legal support for the preparation and submission of electronic reports [7]

Normative legal act	Purpose
The Law of Ukraine 'On Electronic Documents and Electronic Document Management' of 22.05.2003, N 851-IV	On establishing the basic organisational and legal framework for electronic document management and the use of electronic documents.
The Law of Ukraine 'On Electronic Digital Signature' 22.05.2003, N 852-IV	On determining the legal status of electronic digital signature and regulates the relations that arising from the use of an electronic digital signature
Order of the State Tax Administration of Ukraine dated 10.04.2008 No. 233 'On Submission of Electronic Tax Reports'	Regarding Approval of the Instruction on Preparation and submission of tax documents in electronic form by means of telecommunication communication
Letter of the State Tax Service of Ukraine dated 26.12.11 No. 10406/7/18-4017 'On Recognition of Electronic Primary Documents by the State Tax Service of Ukraine primary documents'	Regarding the approval of the taxpayer's memo taxpayer on keeping records of business transactions in electronic form and submission of documents in electronic form to the to the state tax authorities.
Memorandum on improving the process of filing reporting, implementation of electronic services and development of electronic document management	Regarding further development of the technology for submitting taxpayers' reports in in electronic form.

Electronic document management mainly supports the following subsystems: document registration, execution control, document routing, teamwork, regulatory and reference information, search, reporting, and administration.

The easiest and most effective way to implement an electronic document management system is to maintain internal documents.

Mixed document management is the parallel existence of paper and electronic document management systems that complement each other. The advantages of mixed document management are reduced costs for preparing internal documentation and maintaining centralised control over important documents. The disadvantages

of mixed document management compared to electronic document management are lower efficiency and higher costs. However, the parallel use of paper and electronic documents is sometimes justified from a security perspective. In addition, mixed document management can be a transitional stage in the work of an enterprise for a gradual transition to exclusively electronic document management.

Although Ukrainian businesses are not yet fully using electronic document management, it is becoming increasingly common, especially in the banking, information services and technology sectors, as well as in businesses in various industries that work with foreign clients and partners, for whom it has become a familiar and convenient way of working.

Thus, document flow is important in providing information support for management decision-making. The main current global trend in information support is the transition from paper to electronic document management in an organisation. The need for transition to electronic and mixed document management is inevitable for Ukrainian enterprises. As Ukraine integrates into the world community and the global economy, the issue of competitiveness becomes extremely important for our enterprises, which can be ensured by various factors, including efficient document management, which leads to better information support for management decision-making at the enterprise. Due to changes in the methodological basis for accounting for the activities of enterprises, the problem of documenting the facts of their economic life has arisen, taking into account the integration processes and institutional framework for the implementation of IFRS. Hence, information support should facilitate the implementation of effective management with minimal costs for the organization and operation of the information system.

An electronic document may be created, transmitted, stored and converted by electronic means into a visual form.

A visual form of electronic document is a display of the data it contains document is the display of the data it contains by electronic means or on paper in a form suitable for human reception of its content. The legal status of an electronic digital signature and the relations arising from the use of an electronic digital signature are regulated by the Law of Ukraine ‘On Electronic Digital Signature’ of 04.02.2009 [7].

The company's reporting, which is submitted to the regulatory authorities with the help of modern document management programmes and automated reporting systems also refers to electronic document management.

Let us consider the capabilities of the main software products for automated reporting. First of all, let's look at the free software products offered by the state for filing tax and statistical reports. The Electronic Taxpayer's Account web service is an information and telecommunication system created to ensure that taxpayers and government agencies exercise their rights and obligations under the Tax Code of Ukraine in electronic form.

Users of the electronic cabinet get online access to the portal, which does not require the use or installation of any additional software. Access is granted by means of an electronic digital signature key, which users can obtain from any qualified provider of electronic trust services [8].

Software 'Specialised client software for generating and submitting reports to the Single Electronic Reporting Window' for generating reports to the Pension Fund of Ukraine, the State Statistics Service of Ukraine, the State Tax Service of Ukraine, as well as for applying an electronic digital signature and encrypting electronic documents. To work with the software, you need to install it on your computer, as well as install all additional special software components [9].

M.E.Doc (My Electronic Document) is a widespread Ukrainian software for submitting reports to regulatory authorities and exchanging legally significant primary documents between counterparties in electronic form. In mid-2017, the programme was used by the vast majority of companies in Ukraine. The programme has both ready-made solutions for the main needs of users, as well as additional modules

Conclusions. Effective organization of documentation and document flow is the foundation for ensuring high-quality accounting and financial reporting. The integration of modern technologies and compliance with standards are necessary conditions for increasing the competitiveness of enterprises and their adaptation to modern challenges.

All software and web services are constantly evolving and improving, and their functionality is expanding. We have reviewed the main software and services for submitting company reports by electronic means. A review of the capabilities of each individual software product requires a separate research study.

In the course of the study of modern automated enterprise reporting systems, we can conclude that the range of software tools that can be used to submit reports to regulatory authorities is quite wide and the choice of a particular software depends on a particular business entity, its organisational and legal form and types of economic activity, as well as functional needs and objectives.

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