

Optimization of accounting and management accounting at an agricultural enterprise through document management reengineering in globalization conditions

Sergey Yekimov^{1*}, *Iryna Murenets*², *Volodymyr Saienko*³, *Bulkot Ganna*⁴, *Leonid Shmorgun*⁵, and *Mikola Sudorgin*⁶

¹Olstynska 607/1, Praha 8, 18100, Czech Republic, PhD, Assoc. Prof., Publishing House “Education and Science” s.r.o.,

²Simon Kuznets Kharkiv National University of Economics, 61166, Kharkiv, Ukraine

³Department of Innovation Management, Academy of Management and Administration, 45-085, Opole, Poland

⁴Kyiv National Economic University named after Vadym Hetman, Kyiv, Ukraine

⁵Doctor of Economics, professor, National Academy of Managers personnel of culture and art of Kyiv

⁶PhD in Economics, Interregional Academy of Personnel Management, 2 Frometovskaya Street, 03039, Kiev, Ukraine

Abstract. The use of automated accounting programs in agricultural enterprises makes it possible to ensure the efficiency of accounting of business operations occurring at the enterprise. The speed of registration of business transactions depends on how quickly the primary accounting documentation is processed by the employees of the accounting department of the enterprise. Traditional paper accounting documentation in operation creates certain difficulties for the enterprise associated with the costs of its delivery to the contractors of the enterprise and the need to store it for some time in accordance with current legislation. This causes the associated additional costs of the enterprise. One of the ways out of this situation, in our opinion, may be the reengineering of document management at an agricultural enterprise based on the use of an electronic document management system. Electronic document management makes it possible to make document management more transparent and significantly speed it up. The integration of an electronic document management system and an accounting program will improve the efficiency of accounting and management accounting at an agricultural enterprise. **Keywords:** Document management reengineering, management accounting, agricultural enterprise, accounting, agriculture.

1 Introduction

An important circumstance of the successful functioning of agriculture is the constant search

* Corresponding author: rusnauka@email.cz

for ways to increase its economic efficiency. This problem has recently become an extremely important and urgent socio-economic problem. The search for ways to improve the efficiency of agricultural production takes an important place in practical implementation and in priority scientific developments.

According to [1], in order to create the conditions necessary for the stable functioning and development of agricultural enterprises, it is important to pay attention to the issues of forecasting, analysis and planning of the activities of agricultural enterprises.

A specific feature of agricultural production is its dependence on natural-economic, environmental and socio-economic factors. The close correlation of economic and natural processes in agricultural production causes a great influence of natural processes on the results of economic activity in agriculture.

According to [2], in the conditions of agricultural production, the object of production activity are animals and plants, their biological processes correlate with natural rhythms and this is the coordination of production processes at an agricultural enterprise with these natural rhythms.

According to [3], the effective growth of the agricultural sector of the economy is influenced by external and internal factors. External growth is achieved by expanding the material base of the enterprise external growth is associated with attracting investment in an agricultural enterprise.

According to [4], the most important indicator characterizing the efficiency of an agricultural enterprise is the size of the finished product, which characterizes the final result of crop and animal husbandry activities of an agricultural enterprise.

According to [5], the sale of finished products can be considered one of the most important objects of management of an agricultural enterprise, since it is the source of income of an agricultural enterprise.

According to [6], finished products are semi-finished products and finished products that are manufactured to the technical requirements of customers and accepted to the warehouse of the manufacturer or customer.

According to [7], finished products are goods intended for the final consumer

According to [8], finished products are semi-finished products and products made according to technical requirements and state standards received at the warehouse of the customer or manufacturer.

With the development of Internet technologies, the company has the opportunity to significantly expand the geography of sales of its products. At the same time, the delivery time of the goods to the consumer can be measured in days or weeks.

In our opinion, finished products are finished products or semi-finished products located in the manufacturer's warehouse, received by the customer, as well as goods on their way to the customer, provided that the customer has pre-paid for these finished products or semi-finished products.

A characteristic feature of agricultural production is that part of the finished products is used by an agricultural enterprise for domestic consumption, in addition, agriculture has a seasonal nature of production activity.

According to [9], the choice of cost accounting methodology at an agricultural enterprise depends on the forms of labor and production organization, the number and scale of production activities, the chosen accounting policy for collecting and analyzing costs for analytical accounting objects at this agricultural enterprise.

According to [10], an effective classification of the costs of an agricultural enterprise by economic elements makes it possible to better determine and analyze the structure of the costs of circulation and production. As a result of the analysis of the structure of the formation of the cost of finished products, the enterprise has the opportunity to identify reserves for their reduction.

According to [11], the seasonality of agricultural production has a significant impact on the process of accounting for finished products at agricultural enterprises.

The diversity of accounting operations at an agricultural enterprise is determined by the diversity and specific properties of biological assets of an agricultural enterprise and the specifics of their biological transformation. Seasonal production and dependence on weather conditions of crop production makes it difficult to determine the volume of finished products produced by an agricultural enterprise.

According to [12], in accordance with the characteristic features of production and technological processes, accounting at an agricultural enterprise can be organized by the following methods (Figure 1):

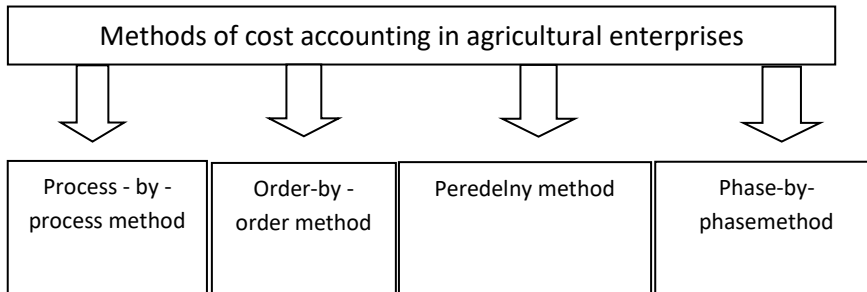


Fig. 1. Methods of cost accounting in agricultural enterprises.

Providing agricultural enterprises with software and its use in the practical activities of the enterprise plays an important role in the processing of accounting information.

According to [15], the use of an automated accounting system at an agricultural enterprise makes it possible to achieve completeness and efficiency of reflecting accounting information with the general accounting system at an agricultural enterprise.

In agriculture, state support for agricultural producers has become widespread. As a result, it is of great importance to control and maximize the effective use of financial resources of state support, this requires effective internal control at an agricultural enterprise.

Due to the fact that tax accounting is generalized, it does not take into account the specifics of the functioning of each specific enterprise.

Therefore, in addition to tax accounting, management accounting is also necessary at an agricultural enterprise. Often the heads of agricultural enterprises do not understand the need for management accounting at their enterprises.

2 Methods

In the process of implementing this scientific research, we used an analytical method, which made it possible to consider the problems studied in the article in their unity and development.

Taking into account the goals and objectives of the study, the authors applied a structural and functional method of scientific cognition.

As a result of the study, the authors were able to study a number of problems related to the optimization of accounting and management accounting at an agricultural enterprise through document management reengineering.

3 Results

The use of e-commerce has led to changes in the logistics of cargo delivery from manufacturers to consumers. The delivery of small shipments using various delivery services

has become widespread, directly from the producer to consumers bypassing retail chains. This has created certain difficulties for accounting. Forwarding accounting documents between the buyer and the seller can take a long time, and this in turn makes it difficult for the seller's accounting department to promptly register business transactions.

The way out of this situation, in our opinion, is the introduction of an electronic document management system at an agricultural enterprise with consumers of agricultural products, as well as with suppliers of agricultural enterprises. In the electronic document management system, employees of the enterprise do not need to print out a document, sign it by hand and put a seal. All this can be done with an electronic signature.

Electronic document management contributes to the optimization of business processes and accelerates the processes of document turnover. The process of approving documents, their approval and sending to the addressee can be carried out in a few seconds. With electronic document management, the company's employees continue to work with the document, but already in electronic form.

If you send accounting documents by courier mail service, but there is a chance that they may be lost or will not be delivered by a certain date.

Large enterprises incur large expenses for mailing documents. E-mail can be hacked by intruders, therefore, in our opinion, it is not advisable to use e-mail to forward documents.

By law, it is necessary to keep accounting documents for a certain time, this may require, depending on the activity of the enterprise, separate racks or even premises. At the same time, to store electronic documents, it is enough to have a server that occupies much less office space.

When delivering documents over a long distance by courier mail, it takes several days. If the document contains errors, then it needs to be corrected and sent again, and this is a waste of time.

Electronic document management systems can be integrated with modern accounting programs. This makes it possible to speed up the process of displaying business operations of enterprises in accounting and increases the effectiveness of control over the economic activities of the enterprise.

In modern conditions of management of agricultural enterprises, it is essential to create conditions for an effective mechanism for the functioning of control over the activities of an economic entity, in this the implementation of accounting at the enterprise plays an important role.

In addition to the orientation of accounting on the technical and technological features of the functioning of an agricultural enterprise, the speed of document flow between the structural divisions of an agricultural enterprise, as well as between an agricultural enterprise and its customers and contractors, is of great importance.

4 Discussion

The use of automated accounting systems at agricultural enterprises makes it possible to ensure the timely reflection of business transactions in accounting.

At the same time, in many ways, the speed of reflection of accounting information depends on the efficiency of processing primary accounting documentation. The use of primary accounting documentation on paper can create a number of problems for an enterprise related to its delivery to the addressee and its storage.

The way out of this situation, in our opinion, is the reengineering of accounting at an agricultural enterprise based on the introduction of electronic document management at an agricultural enterprise.

Electronic document management does not make significant changes to the business processes of the enterprise, but it makes it possible to make more transparent and efficient

control of document flow at the enterprise, as well as significantly speed up document flow with suppliers and contractors of the agricultural enterprise.

Document management reengineering at an agricultural enterprise allows you to free accounting staff from unnecessary paperwork and reduce the company's postal costs.

The integration of the electronic turnover document system with accounting programs makes it possible to make management accounting at an agricultural enterprise more efficient.

5 Conclusions

Production costs arising in the course of economic activity of an agricultural enterprise are one of the main objects of management accounting at an agricultural enterprise. Information about current production costs reflected in management accounting is of paramount importance for the effective management of the enterprise.

Acceleration of the document turnover process at an agricultural enterprise based on the introduction of an electronic document management system at an agricultural enterprise.

References

1. S. Koval, *Visnik Berdâns'kogo unîversitetu menedžmentu ì bìznesu* **45**, 78-84 (2019) DOI: 10.33783/1977-4167-2019-45-1-78-84
2. D.M. Akbasheva, L.A.Z. Kubanova, M.A. Urtenova, Z. CHomaeva, *SCIENTIFIC DEVELOPMENT TRENDS AND EDUCATION* (2020) DOI: 10.18411/lj-02-2020-99
3. Olga Sarapina, Tetyana Pinchuk, Tetyana Shram, *Scientific Notes of Taurida National V.I. Vernadsky University. Series: Economy and Management* **70** (2020) DOI: 10.32838/2523-4803/70-3-62
4. O. Gavryk, *Agrosvit* **24** (2021) DOI: 10.32702/2306-6792.2021.4.24
5. Sergey Yekimov, Evgeniya Mukhina, Zinaida Kostina, Tatiana Borodina, Maria Ermakova, *Earth Environ. Sci.* **699**, 012060 (2021) DOI :10.1088/1755-1315/699/1/012060
6. Subotina, Julia & Sergienko, Alexander. (2021). *APPROACHES TO AGRICULTURAL ENTERPRISES POSITIONING*. *Three Seas Economic Journal*. 2. 85-90. 10.30525/2661-5150/2021-1-14.
7. O. Krukovska, *ORGANIZATION OF ACCOUNTING AND CONTROL OF EQUITY IN AGRICULTURAL ENTERPRISES* (2020) DOI: 10.36059/978-966-397-189-6/172-189
8. Sergey Yekimov, Oksana Skotarenko, Elena Gugnina, Tatyana Egorushkina, Luiza Moldashbayeva, *European Proceedings of Social and Behavioural Sciences* (2021) DOI: 10.15405/epsbs.2021.06.03.152
9. D.M. Akbasheva, R.A. Gogoev, A.R. Salpagarova, A. Arova, L. Urusova, *SCIENTIFIC DEVELOPMENT TRENDS AND EDUCATION* (2020) DOI: 10.18411/lj-02-2020-98
10. T. Balanovska, M. Mykhailichenko, V. Holik, K. Dramaretska, A. Troian, *Financial and credit activity: problems of theory and practice* **3**, 134-143 (2021) DOI: 10.18371/fcaptp.v3i38.237434
11. S. Khomoviy, N. Tomilova, M. Khomovju, *Realiaof accounting automation in agricultural enterprises of Ukraine* (Ekonomika ta upravlinnâ, APK, 2018) DOI:

- 10.33245/2310-9262-2018-143-2-115-121
12. V.Y. Shvets, E.V. Rozdobudko, G.V. Solomina, *Naukovyi Visnyk Natsionalnoho Hirnychoho Universytetu* **3**, 139-144 (2013)
 13. Nataliia Zhuk, *Accounting and Finance*, 5-10 (2019) DOI: 10.33146/2307-9878-2019-4(86)-5-10
 14. Sergey Yekimov, Viktoriia Nianko, Serhii Harkusha, Oksana Burlitska, Tetiana Gavrilko, *E3S Web of Conferences* **285**, 01002 (2021) DOI: <https://doi.org/10.1051/e3sconf/202128501002>
 15. O. Hutsaliuk, V. Koval, O. Tsimoshynska, M. Koval, H. Skyba, *TEM Journal* **9(4)**, 1514-1523 (2020) DOI:10.18421/TEM94-26