

УДК 657.1: 346.3

DOI: 10.33813/2224-1213.21.2019.2



Bunda Olga,

*PhD in Economics, Associate Professor of
the Department of Accounting and Audit,
Kyiv National University of Technology and Design.
ORCID 0000-0003-4416-2469
bundaolga@yahoo.com*

Lebediev Marko,

*Master's degree of the Department of Accounting and Auditing,
Kyiv National University of Technology and Design.
markomail3000@gmail.com.com*



ORGANIZATIONAL AND METHODOLOGICAL ASPECTS OF CONTRACTUAL PROCESS ACCOUNTING AND ANALYSIS AT THE ENTERPRISE

The purpose of the article is to study the organizational and methodological aspects of accounting and analysis of the contractual process at the enterprise. **The methodology** of the study is to use a set of methods: dialectical, statistical, structural-analytical, comparative, generalization. **The scientific novelty** of the work is to determine the procedures and stages of the contractual process, the application of simulation modeling in the formation of accounting system and analysis of the contractual process at the enterprise. **Conclusions.** Application of the proposed stages and procedures in the contractual process will increase the efficiency of the accounting system and analysis of the contractual process at the enterprise. The use of simulation of accounting and analysis of the contractual environment in the proposed areas will increase the effectiveness of forming a strategy for enterprise development.

Keywords: *accounting, analysis, contractual process, simulation modeling.*

Бунда Ольга Миколаївна,

кандидат економічних наук, доцент кафедри обліку і аудиту Київського національного університету технологій та дизайну

Лебедев Марко Клаудійович,

магістр кафедри обліку і аудиту Київського національного університету технологій та дизайну

Організаційні та методичні аспекти обліку і аналізу договірному процесу на підприємстві.

Мета статті полягає у дослідженні організаційних та методичних аспектів обліку і аналізу договірному процесу на підприємстві. **Методологія дослідження** полягає у використанні сукупності методів: діалектичного, статистичного, структурно-аналітичного, порівняльного, узагальнення. **Наукова новизна роботи** полягає у визначенні процедур та стадій договірному процесу, у застосуванні імітаційного моделювання при формуванні системи обліку і аналізу договірному процесу на підприємстві. **Висновки.** Застосування в договірному процесі запропонованих стадій і процедур підвищить ефективність функціонування системи обліку і аналізу договірному процесу на підприємстві. Використання імітаційного моделювання обліку і аналізу договірному середовища за запропонованими напрямками підвищить ефективність формування стратегії розвитку підприємства.

Ключові слова: облік, аналіз, договірний процес, імітаційне моделювання.

Бунда Ольга Николаевна,

кандидат экономических наук, доцент кафедры учета и аудита Киевского национального университета технологий и дизайна

Лебедев Марко Клаудиевич,

магистр кафедры учета и аудита Киевского национального университета технологий и дизайна

Организационные и методические аспекты учета и анализа договорного процесса на предприятии.

Цель статьи заключается в исследовании организационных и методических аспектов учета и анализа договорного процесса на предприятии. **Методология исследования** заключается в использовании совокупности методов: диалектического, статистического, структурно-аналитического, сравнительного, обобщения. **Научная новизна работы** заключается в определении процедур и стадий договорного процесса, в применении имитационного моделирования при формировании системы учета и анализа договорного процесса на предприятии. **Выводы.** Применение в договорном процессе предложенных стадий и процедур повысит эффективность функционирования системы учета и анализа договорного процесса на предприятии. Использование имитационного моделирования учета и анализа договорного процесса по предложенным направлениям повысит эффективность формирования стратегии развития предприятия.

Ключевые слова: учет, анализ, договорный процесс, имитационное моделирование.

Relevance of the researched topic. At the present stage of development of market relations in Ukraine is more attention paid to the rational management of the enterprise to improve its profitability. An important role in this process is played by the organization of contract

work. Improving the economic situation of the enterprise comes in proportion to decisions regarding the operation of systems and accounting and analysis of the contractual process in the company. The study of clearly defined procedures in the context of the stages of the contractual process at the enterprise will significantly improve the efficiency of the accounting system and analysis of the contractual process. The use of simulation over a long period will allow you to calculate mathematical expectations for the contractual environment in the enterprise.

The purpose of the article is the definition of organizational and methodological aspects of accounting and contract analysis process in the company, description of the main stages and procedures of the treaty process, research simulation modeling calculation and analysis of the contractual process in the company and form reasonable conclusions.

Presentation of the main results and their substantiation. In the study of the contractual process in the enterprise, an important question arises the formation of stages of the contractual process and their results (Table 1).

Table 1
Stages of the contractual process of the enterprise and their results*

Stages of the contractual process of the enterprise	Results
1) negotiation	choice of contractor negotiation draft contract
2) conclusion of the contract	signing the contract cancellation of the contract
3) performance of the contract	proper performance of the contract improper performance of the contract
4) analysis of contract performance	performance of targets unperformance of targets
5) control of performance of the contract	detection of deviations non-detection of deviations

* systematized by research of Romanchuk K.V. [1]

The organization of the contractual process of the enterprise involves the application of procedures for the collection and processing of information. Yes, Zatoka T.V. indicates that the ways of ensuring the performance of obligations are elements of the contractual process, respectively, information on the state of performance of obligations at a specific reporting date is economic information used by the both entity to manage the contractual process and to manage the activity of the enterprise in general [2, p.212].

Investigating the organizational and methodological aspects of accounting and analysis of the contractual process of the enterprise, we characterized the information procedures in terms of stages of the contractual process in the enterprise.

Thus, the information procedures of the stage of the contractual process of the enterprise – negotiation are: collecting and processing information on the choice of contractor, forming a system of restrictions and criteria for negotiations, systematization and analysis of information on the draft contract, determining the factors that characterize the negotiations and tendency of their development. Information procedures of the stage of the contractual process of the enterprise – the conclusion of the contract is the collection of information on comments and clarifications to the draft contract, identification and analysis of information on the reasons for non-signing of the contract, systematization of information to identify and eliminate the reasons for non-signing of the contract.

At the stage of the contractual process of the enterprise – performance of the contract, information is collected about the actual performance indicators of the contract and information is collected about the negative consequences due to the non-signing of the consequences. Stage of the contractual process of the enterprise – analysis of contract performance is characterized by comparing actual and planned performance of the contract, the dynamics of actual results of the contract, the analysis of deviations of actual indicators from the plan and the study of the factors that caused such deviations. At the stage of the contractual process of the enterprise – control over the performance of the contract, the systematization of the detected deviations of the performance of the contract and the development of recommendations for the contractual work of the company.

It should be noted that ignoring the qualitative indicators of the execution of information procedures at different stages of the contractual process in the enterprise leads to an increase in the probability of making irrational decisions, which in turn affects the timeliness and relevance of information flows in the transformation of the information environment.

Investigating the organizational aspects of accounting and analysis of the contractual process of the enterprise in the transformation of the information environment, we highlight analytical procedures in the context of stages of the contractual process in the enterprise.

Analytical procedures of the stage of the contractual process of the enterprise – negotiation are: analysis and ranking of the disadvantages and advantages of cooperation in the selection of the contractor, analysis of the limits, scope and level of materiality of the criteria of negotiations in the enterprise, analysis of factors influencing the drafting of the contract in the enterprise, analysis of factors that regulate the negotiations in the enterprise, the analysis of the expected consequences in order to predict the development of negotiations in the enterprise.

Analytical procedures of the stage of the contractual process of the enterprise – the conclusion of the contract are the analysis and consideration of comments and clarifications to the draft contract in the enterprise, analysis and elimination of reasons for non-signing of the contract in the enterprise, analysis of the formation of a standard algorithm of actions in the enterprise in the event of typical situations in the contractual process. At the stage of the contractual process of

the enterprise – performance of the contract, the analysis of the actual performance of the contract in the enterprise and the analysis of the likelihood of negative consequences due to failure to sign the contract in the enterprise.

Failure to comply with procedures related to the collection and processing of information at different stages of the contractual process in the enterprise will increase the likelihood of making poor decisions.

One of the most important procedures that are carried out at all stages of the contractual process in the enterprise is the evaluation procedures.

Stage of the contractual process of the enterprise – the analysis of the contract performance is characterized by carrying out analytical procedures for the detected deviations of the actual performance of the contract from the planned, the relevance of the factors that influenced the deviation of the performance of the contract in the enterprise. At the stage of the contractual process of the enterprise – control over the implementation of the contract analytical procedures are carried out regarding the comments and recommendations to the contractual work of the enterprise.

Investigating the organizational and methodological aspects of accounting and analysis of the contractual process, we found that to compare options for the future decision of the contractual process of the enterprise it is necessary to have a standard according to which and evaluate the probability of the results of the implementation of any alternative solution. Such standards still define decision-making criteria. Determine the following criteria for decision making by the stages of the contractual process at the enterprise [3, p.252].

Thus, the criteria for the stage of the contractual process of the enterprise – negotiation are: criteria for ranking disadvantages and advantages in choosing a contractor, criteria for regulation and materiality of factors affecting the contractual process in the enterprise, criteria for the draft contract in the enterprise, the criteria for forecasting the contractual development.

The criteria for the stage of the contractual process of the enterprise – the conclusion of the contract is the criteria for the relevance of changes to the draft contract in the enterprise, the criteria for ranking reasons for non-signing of the contract in the enterprise, the criteria for the formation of a standard algorithm for negotiations in the enterprise.

At the stage of the contractual process of the enterprise – performance of the contract criteria of ranking of negative consequences due to the signing or non-signing of the contract in the enterprise is used. Stage of the contractual process of the enterprise – the analysis of the contract performance is characterized by the criteria of relevance of the detected deviations of the contract performance indicators in the enterprise and criteria of the relevance of the factors that caused such deviations. At the stage of the contractual process of the enterprise – control over the performance of the contract, the criteria of control over the implementation of the concluded contract in the enterprise are applied.

There are the following organizational and methodological aspects of accounting and analysis of the contractual process: principles of organization of the contractual process in the enterprise; the list of services and officials in the enterprise responsible for the preparation,

registration and accounting of contracts, draft contracts and other documentation; the list of divisions and officials in the enterprise with which the draft contract and other documentation, the terms of agreement and other documentation of the enterprise must agree; procedure of approval (sighting) of the draft contract in the enterprise and other documentation; procedure for consideration of disagreements on draft contracts of the enterprise and their approval; analysis of the dynamics and structure of debts in the enterprise; control over performance of contractual obligations by the enterprise and its contractors; monitoring of participation of the legal department of the enterprise in the work on conclusion of contracts, consideration of pre-contractual disputes; accounting and storage of contracts, as well as other documentation regarding the contractual process of the enterprise.

A promising method of researching the accounting system and contractual process analysis in an enterprise is simulation modeling.

Simulation is the reproduction of the process of functioning of a complex system in time using a computer program [4, p.13].

The simulation model is a special software complex that allows you to simulate the activity of some complex object. It forms in the computer parallel interacting computing processes, which by their time parameters (up to the scales of time and space) are analogues of the studied processes [5, p.5].

Simulation accounting and analysis of the contractual process of the enterprise is based on modern computer technologies. Despite the fact that the simulation modeling of accounting and analysis of the contractual process of the enterprise can be implemented using different modeling systems, its approaches and methodological techniques remain essentially identical.

It is worth noting that in both domestic and foreign professional literature imitation modeling of the accounting system and analysis of the contractual process of the enterprise has not been sufficiently investigated. Therefore, we paid considerable attention to this problem and proposed a system of simulation modeling of accounting and analysis of the contractual process of the enterprise (Fig. 1).

We propose the following areas of simulation contractual environment of the enterprise:

- simulation of accounting and storage of contracts and other documentation regarding the contractual process of the enterprise;
- simulation analysis of the dynamics and structure of contractual obligations of the enterprise;
- simulation modeling of control of contractual obligations of the enterprise and its counterparties.

Conclusions. The system of accounting and analysis of the contractual process of the enterprise is characterized primarily by the defined stages and procedures for the implementation of the contractual process. The application of the proposed system of procedures in the contractual process has a significant impact on the effective functioning of accounting systems and analysis of the contractual process of the enterprise. The use of simulated models of the contractual environment of the enterprise in the proposed areas for a long period will allow the

company to create models with a periodic cycle, as well as to calculate the mathematical expectations for the contractual environment of the enterprise. That is why imitation modeling plays an extremely important role in shaping the development strategy of the enterprise itself and, in particular, its contractual environment in the future.

References

1. **Romanchuk K.V.** Organization of the contractual process: accounting and legal aspect / Romanchuk K.V. Kuzmin D.L. // Bulletin of the ZhSTU -2011. -№ 1 (55). -S. 145-146.
2. **Zatoka T.V.** Disclosure of ways to ensure compliance with reporting obligations: areas for improvement / TV. Bay // Bulletin of the ZhSTU 2015. № 2 (20). Pp. 212-220.
3. **Radionova N.Y., Bunda O.M.** Procedures and stages of the contractual process of educational institution / Radionova N.Y., Bunda O.M. // Bulletin of KNUTD. Economic Sciences Series. Special issue of the VII International Scientific and Practical Conference dated 6.10.17 "Efficiency of organizational and economic mechanism of innovative development of higher education". 2011, Kyiv, pp. 247-253
4. **Stetsenko I.V.** Modeling systems teach guidances . [electronic resource text] / Stetsenko I.V.; Education and Science of Ukraine, Cherkasy. state . technol. Univ. – Cherkasy: CSTU, 2010. – 399 p.
5. **Emelyanov A.A.** Imitating Modeling making software on business processes: Uchebnoe posobie / Emelyanov A.A. , Vlasova E.A., Duma R.V.: Pod red. Emelyanova A.A.. – М .: Finance and statistics, 2002. – 368 p.

Список використаних джерел

1. **Романчук К.В.** Організація договірного процесу: обліково-правовий аспект / К.В. Романчук, Д.Л. Кузьмін // ВІСНИК ЖДТУ – 2011. – № 1(55). – С. 145-146.
2. **Затока Т.В.** Розкриття інформації про способи забезпечення виконання зобов'язань у звітності: напрями удосконалення / Т.В. Затока // ВІСНИК ЖДТУ – 2015. – № 2(20). – С. 212-220.
3. **Радіонова Н. Й., Бунда О. М.** Процедури і стадії договірного процесу освітньої установи /Радіонова Н. Й., Бунда О. М. //Вісник КНУТД. Серія «Економічні науки». Спецвипуск VII Міжнародної науково-практичної конференції від 6.10.17 р. «Ефективність організаційно-економічного механізму інноваційного розвитку вищої освіти». -2017., Київ- с.-247-253
4. **Стеценко, І.В.** Моделювання систем навч. посіб. [Електронний ресурс, текст] / І.В. Стеценко; М-во освіти і науки України, Черкас. держ. технол. ун-т. – Черкаси : ЧДТУ, 2010. – 399 с.
5. **Емельянов А.А.** Имитационное моделирование экономических процессов: Учебное пособие / А.А. Емельянов, Е.А. Власова, Р.В. Дума: Под ред. А.А. Емельянова. – М.: Финансы и статистика, 2002. – 368 с.