UDC 657.004

L.A. POLUVANA
Kharkivskyi natsionslnyi tekhnichnui uniwersytet silskogo gospodarstva im. P. Vasylenka

BOOK-KEEPING OF ENTERPRISE WITHOUT PAPERS: MYTH OR REALITY?

Abstract - In the article existence of book-keeping of enterprise is considered without papers. It is grounded well-proven that the book-keeping of enterprise can exist without papers on the workplaces of accountant and the offered conception «Book-keeping without paper documents».
Keywords: electronic circulation of documents, paper office work, office paperless office.

Л.А. ПОЛИВАНА
Харківський національний технічний університет сільського господарства ім. П. Василенка

БУХГАЛТЕРІЯ ПІДПРИЄМСТВА БЕЗ ПАПЕРІВ: МІФ ЧИ РЕАЛЬНІСТЬ?

Анотація: В статті розглянуто існування бухгалтерії підприємства без паперів. Обґрунтовано доведено, що бухгалтерія підприємства може існувати без паперів на робочих місцях бухгалтера та запропонована концепція «Бухгалтерія без паперових документів».
Ключові слова: електронний документообіг, паперове діловодство, безпаперове діловодство.

Problem definition and its relationship with scientific and practical tasks. The rapid spread of information and the use of ICT in all spheres of human life - the main difference between the information society, affecting all sectors of the economy , including accounting [1]. But, electronic circulation of documents collects turns very quickly. Already fully obviously, that it is not necessary to notarize the leaders of enterprises in that paper office work - it expensive and ineffective, book-keeping habit "on a paper" is yesterday, and large paper archives are expensive service. In this connection the necessity of automation of the existent systems of circulation of documents and passing became urgent to electronic circulation of documents - hi-tech and progressive going near the substantial increase of efficiency of work with documents.

Analysis of the last researches and publications. Most attention to the question of electronic circulation of documents was spared by scientists: Bytunec' F.F., Ivahnenkov S.V., Kropuvko M.F., Kuz'minskiy Y.A. and many other.

A separation is earlier unsolved part of general issue. Thus, does a question appear, and when however accountants on enterprises will be able to give up papers on 100 percents and to pass fully to the electronic documents? Will try to answer this question.

Raising of task. Presumably, not soon. Because a problem consists in great numbers legislative barriers that does not allow to pass to paperless technologies to all enterprises and organizations, and while though one organization works with papers, not to attain a hundred-per-cent result. Thus, does it go out that giving up papers is impossible, but we right through life in age of information technologies will collect papers in a book-keeping on the workplaces? It awfully even to imagine, that is why consider a necessity to offer conception "Book-keeping without paper documents".

Exposition of basic material of research is with the complete ground of the got scientific results. First of all, at first suggest to consider, from where papers undertake in a book-keeping, and will learn the streams of documents, and also will consider internal business is processes. Generally known, that paper documents in a book-keeping gather from the stream of entrance documents: book-keeping documents, orders and orders of higher organizations, appeal and queries. To the initial documents take the primary documents of record-keeping, agreements, certificates and copies of documents, that add "large" portion of papers in turn, especially taking to account that an initial document is formed in a paper kind yet long before that, how he will be needed. Internal office work - another from the important sources of paper. Exactly here, at connection between subdivisions, very often there are internal paper documents that do "stacks" on the workplaces of accountant: the erected reports of subdivisions, internal statements, projects of agreements.

Thus, the first step on a way office paperless office will be privations from papers, that is already educed. It maybe for realization of the archived treatment of all book-keeping documents on an enterprise. Thus it follows to begin, first of all, process documents in subdivisions. It will allow to avoid papers on workplaces, to destroy unnecessary documents and superfluous copies, systematize and pass all documents of obligatory storage to the archive.

It is necessary to provide the second step barriers to the entrance documents on the basis of construction of center of digitising of all entrance documents. It means that on all points of receipt of paper documents it follows to organize the centers of introduction with the function of loading of documents in the informative systems of enterprise (office, subdivisions), the primary objective of that will be not to skip a document farther and to exclude him from administrative procedures. Centers must play a large role, it is not simple to translate a document in an electronic form, but also to form a necessary index base, that will allow to load this document in the registration system or system of electronic circulation of documents, in that a document will be in an electronic archive, yet. It is very important at the beginning of creation of center of digitising to envisage integration of documents with the electronic archive of enterprise, possibility of multilevel indexation of documents, and also requirements to sweepable equipment.

Does a question appear: "And that to do with the paper original of document? But papers nobody abolished and the got electronic copy will not substitute the original of book-keeping document by a court". That is why, a paper document is got after the center of digitising at once will come to the paper archive, and an electronic copy will get in IT - infrastructure of enterprise together with all necessary accounting information. Under IT - will consider an electronic archive (local electronic archive of one book-keeping) an infrastructure. It is set during researches, that enterprises do not create only an electronic archive is centralized for all documents and subdivisions, and vice versa, create the specialized archives under the necessities of concrete subdivisions and system of the up-

diffused search for them. In addition, specialized archives, as a rule, more comfortable in exploitation: they take into account all specific of work with the concrete types of documents. Thus, offer conception of archive of enterprise, that is built not on an only electronic archive, but on the single system of account of documents, that provides for by a soba not storage of documents as such , but indexes and accounting information about all documents, including a parcel on the electronic copy of document and information about the place of storage of paper original. Thus, all documents pass that center of digitising, get in the local electronic archives of the profile systems (primary documents - to the electronic archive of primary database, orders - to the archive of the system of electronic circulation of documents, information from passports - to the archive of skilled office work), and registration data get to the single system of account of documents, where data are later added about a closet, box a paper is kept in that. Thus, conducting examination and archived treatment of existent documents, creating the centres of digitising of entrance documents and sending a paper in a paper archive, and scanned - to the electronic archive, creating the single system of account of documents we abandon the book-keeping of enterprise without a paper, guarantee a rapid search necessary to the document and provide control after the life cycle of all book-keeping documents of enterprise.

Now our task - to lead a "mechanism" and start the rotation of electronic documents on an enterprise. Herein we will be helped by the systems of automation business - processes and administrative regulations. A next step will be exactly automation business - processes and administrative procedures on an enterprise. To decide this task maybe by means of classic BPM and ECM of the systems. Mainly, that all procedures and regulations on an enterprise must be not only described but also automated. Such systems must envisage the electronic concordance of all internal documents, presence of integrations with the registration systems, to contain the templates of documents. Thus, regardless of the select system of automation, be - what participant of process must have the opportunity quickly to find a necessary to him document, id est the system must be integrated with the single system of registration data, due to what maybe it will be quickly to find necessary documents.

Thus, conception of paperless book-keeping includes for itself such stages:

The first stage is realization of analysis of current arrays of documents and them the archived treatment.

The second stage is a construction of covering force to all entrance paper documents and creation of center of digitising of data and transformation of paper document in scanned is character and set of registration data.

The third stage is creation of the single system of registration documents.

The fourth stage is determination of principle of storage of electronic documents on an enterprise and creation of only electronic bank of data of all enterprise.

The fifth stage is automation business - processes and administrative regulations.

Thus, if however to go across the book-keepings of enterprise fully to office to the paperless office, winning from the acceptance of such decision, at all charges, really high:

1) availability of information, transparency of motion of documents, absence of necessity to unseal and keep paper copies;

2) accelerations of working of documents and reduction of middle duration of working day of workers of book-keeping;

3) providing of operative and simultaneous collective work with documents, when a the same document can be worked over synchronously by a few workers;

4) the loss of documents is fully eliminated practically, as after introduction of electronic circulation of documents files that is kept in a base always can be easily found and sort out;

5) work with the system of electronic circulation of documents saves time really, the anymore, when she is inculcated on all levels of enterprise;

6) instead of that to transport or carry calculation volumes of documentation, it is enough to redirect scratch files from the users of one department in other;

7) with passing an act about the use of electronic digital signature that gives legal status to the electronic documents, the process of making decision and their confirmation is considerably simplified. The anymore, that it is possible to supply with normative electronic documents a paper variant;

8) all documents got outwardly are easily added to the base (by means of scan-out) and can be used in future;

9) if necessary, by means of scan-out and integration with other programmatic facilities, in an electronic variant it is possible to translate an already existent archive.

Certainly, it is possible to find arguments "against" paperless circulation of documents - such as:

1) psychological barrier that arise up as a result of walking away from classic paper procedures;

2) legal contradictions related to temporal parallel existence of paper and electronic circulation of documents.

Conclusions are from this research and prospect of further secret services in this direction. However, analysing the complex of advantages and defects, it is undifficult to understand that advantages not only anymore, they yet and create considerable possibilities for organizational development and increase of efficiency of working process, and defects show a soba only temporal subjective to complication, that it is undifficult to overcome. We assert confidently, that when we pass to the newest technologies, necessary economy, positive changes are needed. And exactly simple, from what it is needed to begin - it is needed to give up a simultaneous dublicate conduct as paper so electronic array of documents in a book-keeping.

References

1. Kulyk V. A. Zmina metodologii bukhgalterskogo obliku v elektronnomu seredovyshchi // GO «Lvivska ekonomichna fundatsiia, 2014. – Ch. 3. Rezhym dostupu do zhurn.: http://www.freu-conference.engec.ru/upload/files/164-170.pdf.