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VIKTORIA YATSENKO*PhD in Economics, Associate Professor, Department of Accounting,
Auditing and Taxation, Kherson National Technical University,**Kherson, 73008 Ukraine***e-mail:** viktorijajacenko@gmail.com

ACCOUNTING OF EXPENSES FOR BUSINESS TRIP IN THE ENTERPRISE INFORMATION SYSTEM: MODEL AND REGULATION OF BUSINESS PROCESS

У статті представлений процесний підхід до організації обліку витрат на відрядження. В рамках концепції управління бізнес-процесами продемонстровано побудову БП «Облік витрат на відрядження» на прикладі розрахунків з підзвітною особою в готівковій формі. Представлений бізнес-процес включає імітаційну модель, документи, рахунки, учасників і регламент. Він має практичну цінність, оскільки придатний для оперативного внесення коригувань відповідно змін зовнішнього середовища, такими як нормативне забезпечення, курси валют і податкове навантаження, а також реінжинірингу існуючого процесу і побудови нової оптимізованої моделі для впровадження відповідного програмного додатку в практичну діяльність підприємств.

Ключові слова: облік, витрати на відрядження, підзвітні особи, документи, бізнес-процес, управління бізнес-процесами, інформаційна система, підприємство.

Settlements with accountable persons are still important not only in accounting and taxation, but also in the documentation process generally that affects several departments and division. Permanent changes in legislation require continuous updating the order of displaying in settlement date accounting with accountable persons, especially in terms of expenses for business trips. Organizational and methodical aspects of documentary registration and reflection in accounting of settlements with accountable persons are still within the field of theoretical research, but more within the practical sphere of modern accountant's activity.

The studies [1-3] about accounting of settlements with accountable persons can be generalized in the following traditional areas:

- regulatory support of settlements with accountable persons, including in foreign currency;
- improvement of transactions documentation with accountable persons;
- organization of analytical accounting of settlements with accountable persons;
- realization of settlements with accountable persons in the electronic environment.

A.V. Yanchev's doctoral thesis is devoted to organizational and methodological provisions of electronic documentation in the accounting sys-

tem. He has written: "In the context of economic relations informatization the technology of the accounting process should include the generation of not only information resources for existing business processes management, but also methods of designing new business processes through reengineering" [4, 10].

Majority of domestic scientists development have an orientation towards solving a problem in a narrow specialized area of accounting for settlements with accountable persons. Nowadays, the author of the article did not meet the study with a proposal of solving the existing problems in accounting for settlements with accountable persons in the batch option, which accumulates all directions and considers them in a dynamic development.

The concept of Business Process Management allows identifying the information flows of the enterprise, combining them intended to optimize the route and reduce the passage of time, and adjusting to build a transparent and simple control system of specific performers' actions.

The aim of the article is to consider documentary design and reflection in accounting for settlements with accountable persons in terms of expenses for business trips as an "end-to-end" business process. The simulation model of the

business process and regulations for its implementation should become a practical value for a modern accountant.

In order to construct the simulation model of the business process, it is necessary to analyze the operations of the real process and their projection in the information system. The main objective is to establish input and resulting data, to formulate a workflow of specific actions and data, outline the areas of performers responsibility.

Business Process (BP) "Accounting of Expenses for Business Trips" is driven by higher business process "Accounting of Settlements with Accountable Persons". BP "Accounting of Expenses for Business Trips" includes the following components: documents, accounts, owners, participants, model, and regulations. We will demonstrate the construction of the BP "Accounting of Expenses for Business Trips" on an example of settlements with an accountable person in cash.

The main operational document of the BP is the Business trip expense report issued either is case of business trip or on condition of accountability. The document is based on the business Trip Order. Credit and debit slips are formed in the BP "Cash Account", but appear while making settlements with accountable persons.

Operations and activities related to business trips can be divided into two stages. The first stage relates to the preparation for the employee departure for a business trip, and the second – the registration of the results of a business trip after the employee come back.

At the first stage, a secretary register and sign a travel order, which specifies the employee's card number, the term and purpose of the business trip, destination point, etc. The basic details identify a specific business trip in the case of issuing one Order for several employees. An order for business trip does not form correspondence of accounts, but it is a supporting document for the registration of primary accounting documents that confirm the fact of real transactions and form the correspondence of accounts in the accounting. If it is necessary to make a payment of an advance to an employee for a business trip, the cashier makes up a credit slip with a link to a Supporting document.

At the second stage, the employee reports on the results of the business trip. Business trip expense report, either is case of business trip or on condition of accountability, is issued by the employee of the company after his return and passed to the accounting department, with documents confirming business trip expenses. The report is checked and registered by an accountant with an obligatory link to the supporting document. The lines of the Business trip expense report, either is case of business trip or on condition of accountability in the Accounting module of the enterprise information system are filled in by the documents confirming all expenses (daily allowance, accommodation, travel, parking, petrol, commodities and materials, etc.) with simultaneous reflection of the existing VAT tax credit.

Compensation of expenses for business trips are paid by cashier based on the Debit slip. In case if an accountable person returns pending disbursements of obtained advance, the cashier makes up a cash receipt with a link to a Supporting document.

Fig. 1 shows graphic representation of the simulation model of BP "Accounting of expenses for business trip".

The main account of the BP «Expenses on business trips» is the sub-account 372 "Settlements with accountable persons", which has two sub-accounts of the second order:

- 3721 "Settlements with accountable persons in national currency";
- 3722 "Settlements with accountable persons in foreign currency".

This model of the business process does not require a complex system of analytical accounting of payments with accountable persons, since all calculations are summarized in a Supporting document.

Each primary document is made according to approved regulation, which prescribes actions according to lifecycle phase of the document and establishes specific its performers. The rules of the document "Business trip expense report for business trip or on condition of accountability" is presented in Table 1.

Correspondence of accounts are the result of the document and are presented in Table 2.

Expenses on business trips abroad in accounting lead to the exchange differences, which

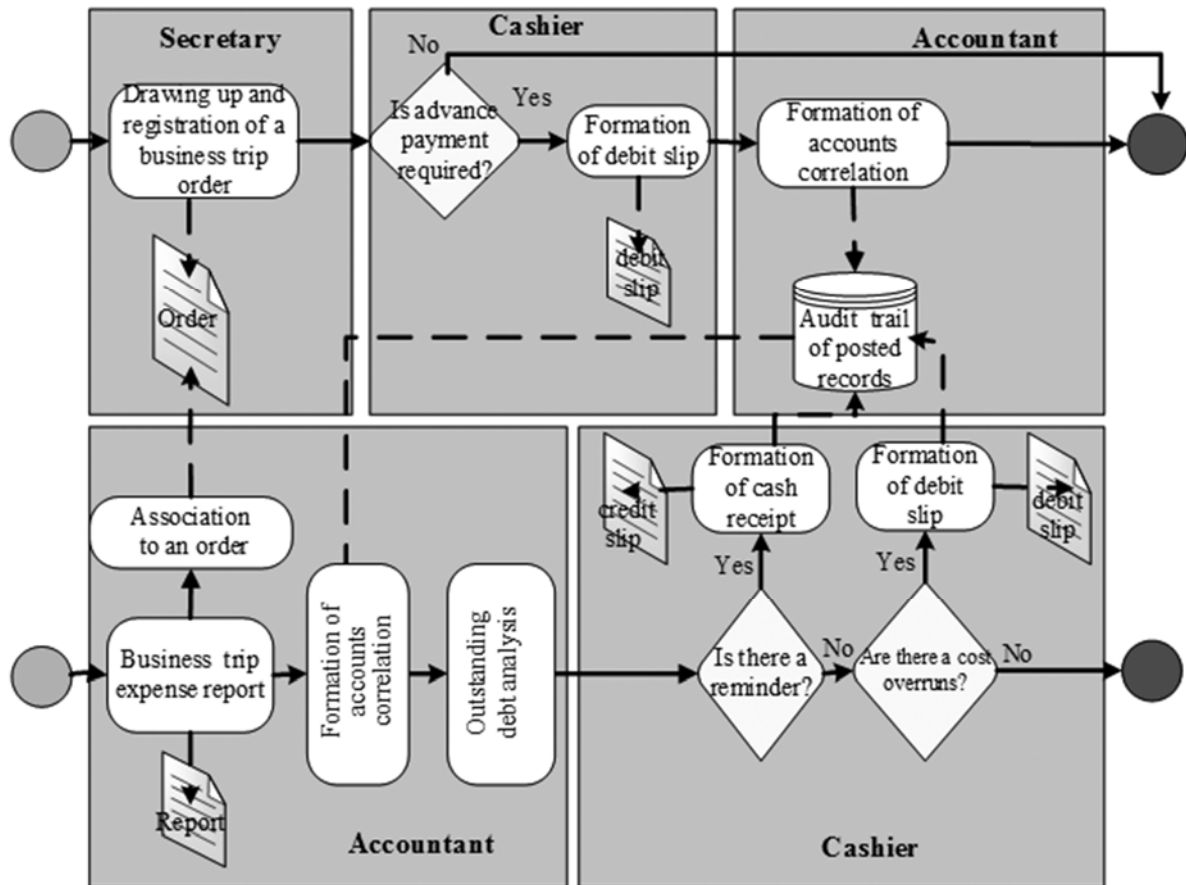


Figure 1 – Simulation model of BP "Accounting for travel expenses"

Source: done by the author.

are presented by bookkeeping accounts 714 "Operating Forex Gain" and 945 "Operating Forex Losses" for positive and negative differences, respectively.

The use of information technology and appropriate software provides the implementation of certain regulation steps automatically. For example, daily allowance is performed according to an algorithm that corresponds to the normative

documents methodology, and it is also possible to link the document with the country guide and NBU exchange rate at the current date. This will help to avoid routine actions and possible mistakes in the daily work of a ordinary accountant.

Cash receipt and debit slip are made up in BP "Cash accounting", the model and regulations of which are presented in the previous work of author [5].

Table 1 – Rules and Procedures of the Business trip expense report for business trip or on condition of accountability

Step	Actions	Responsible person
1. Drafting	1. Setting the reference to a supporting document	Accountant with settlement operations
	2. Fill in lines of the documents confirming the business trip expenses	
	3. Generate entries in the registry, received tax invoices	
	4. To set daily allowance according to the country of residence	
	5. Print a document of a standard form	
2. Registration and handling	1. Checking and controlling the correctness of data entry	Chief Accountant
	2. Formation of correspondence of accounts according to typical business transactions	

Source: done by the author.

Table 2 – Travel expenses presentation in financial accounts

Contents of business operations	Debit	Credit
1. Writing-off of expenses according to Business trip expense report	23, 91, 92, 93, 94	3721 (3722)
2. Tax credit from VAT is charged	644	3721 (3722)

Source: done by the author.

Thus, the concept of business processes management is becoming an effective tool for organization and accounting methods improvement at peace with its fundamental fundamentals. Various fields of accounting can be presented in the form of business processes suitable for dynamic adjustments in accordance with changes in the environment, such as regulatory support, exchange rates and tax burden, as well as reengineering the existing process and building a new optimized model to improve the quality of its implementation.

A simulation model of the BP "Accounting of expenses for business trips" and developed regulations of filling in the document "Business trip expense report for business trip or on condition of accountability" can be used for manual

accounting, while the greatest value they have during the implementation of relevant software applications for the creation of an integrated information system enterprises.

Despite the increase in the use of non-cash resources and switching to electronic payments, Ukrainian enterprises continue to use cash payments, especially for accountable persons. The approach presented in this article will be useful for the BP "Accounting of expenses for business trips" construction using personal and corporate payment cards in settlements with accountable persons.

The next direction of further development of the initiated research will be the refusal of paper documents, switching to electronic document flow and the use of electronic digital signatures.

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Яценко В. Ф. Учет командировочных расходов в информационной системе предприятия: модель и регламент бизнес-процесса

В статье представлен процессный подход к организации учета командировочных расходов. В рамках концепции управления бизнес-процессами продемонстрировано построение БП «Учет командировочных расходов» на примере расчетов с подотчетным лицом в наличной форме. Представленный бизнес-процесс включает имитационную модель, документы, счета, участников и регламент. Он имеет практическую ценность, поскольку пригоден для оперативного внесения

корректировок в соответствии динамичными изменениями внешней среды, таким как нормативное обеспечение, курсы валют и налоговая нагрузка, а также реинжиниринга существующего процесса и построения новой оптимизированной модели для внедрения соответствующего программного приложения в практическую деятельность предприятий.

Ключевые слова: учет, расходы, подотчетные лица, документы, бизнес-процесс, управление бизнес-процессами, информационная система, предприятие.

Viktoria Yatsenko. Accounting of expenses for business trip in the enterprise information system: model and regulation of business process

The article presents one of the important areas of accounting and taxation – settlements with accountable persons. The analysis of publications on this topic identified the following traditional directions of research: legislative environment for settlements with accountable persons; improvement of documentation of transactions with accountable persons; organization of analytical accounting of settlements with accountable persons; as well as the implementation of settlements with accountable persons in the electronic environment. This research is aimed at developing an approach to solving existing problems of settlements with accountable persons in a batch run, which accumulates all directions and considers them in a dynamic development. Fulfilment of the target involves the construction of a simulation model of the business process based on the analysis of the real process operations and their projection in the information system, the establishment of input and output data, the formation of the work flow of specific actions and data, identifying the areas of responsibility of performers. The construction of an “end-to-end” business process “Accounting of expenses for business trip” is demonstrated as an example of a settlement with an accountable person in cash, which is subordinated to the higher business process “Accounting of settlements with accountable persons” and includes the following components: documents, accounts, owner and participants, model and regulations. The simulation model should be used during the implementation of information technologies and related software, which will allow to automatically implement some steps of the regulation. The example of simulation model construction proves that the concept of business processes management can become an effective tool for improving the organization and methods of accounting, saving its fundamental foundations.

Key words: accounting, expenses for business trips, accountable persons, documents, business process, business process management, information system, enterprise.

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