

ORGANIZATIONAL AND ACCOUNTING BASIS OF ELECTRONIC DOCUMENT MANAGEMENT OF ENTERPRISE

Svetlana Romanova, Institute of the Service Sector and Entrepreneurship

Inna Nazarenko, Sumy National Agrarian University

Alvina Oriekhova, Sumy National Agrarian University

Alla Milka, Poltava University of Economics and Trade

Olena Tsvirko, Black Sea Research Institute of Economics and Innovations

ABSTRACT

On the basis of practical experience and processing of scientific sources, groups of problem issues that are encountered by management personnel during the implementation of an electronic document management system in an enterprise, in particular, problems of informativeness, personnel, as well as organizational, psychological, regulatory, financial problems were identified. The solution of some of them with the help of accounting tools is impossible, but we have identified a number of organizational and accounting measures to ensure effective organization of electronic document management. In order to improve the organization of electronic document management in the accounting system, a number of practical measures were outlined. It was proposed to make changes at the state level and at the enterprise level (establishing responsibilities for individuals or a special department for proper organization of electronic document management, the formation of internal regulatory documents, the development of a system of protection against unauthorized access to the database).

Keywords: Electronic Document Management, Organization of Accounting, Electronic Archive, Information System, Schedule of Document Flow.

JEL Classifications: M21, O16

INTRODUCTION

Post-industrial economy, based on knowledge and information as factors of production, requires appropriate changes in the accounting system of the enterprise, high-quality reformation at the stages of formation and use of accounting information. One of the characteristic features of the post-industrial economy is the definition of information technologies as a type of resource support for the activities of entities that put forward certain requirements for their usefulness and targeted use.

The modern economic system is characterized by an increase in the amount of information, in particular, accounting, the rapid development of information and computer technology. This necessitates increased attention to the formation of information and accounting resources in a post-industrial economy, the study of the influence of information and computer technologies on the transformation of elements of the organization of accounting.

The introduction of information and computer technology in the field of accounting makes significant adjustments to the procedure of reflection of business transactions in documents and accounts. In the conditions of computer processing of accounting data, the meaning of “accounting registry” is changed, and the accumulation, generalization of

accounting information occurs in an automated mode. The paper form of primary documents ceases to be the only possible, more and more enterprises resort to the organization of electronic document management (Drobyazko, 2018).

The introduction of electronic document management, regardless of the scope it covers, provides significant benefits for its participants. Thus, this will allow enterprises to reduce postal expenses, the cost of organizing an archive (its management, rental of premises, etc.). It is thanks to the electronic document management that the data transfer is accelerated and the costs of searching for documents are reduced. In addition, given the application of various technologies, the corresponding software contributes to the confidentiality of documents.

REVIEW OF PREVIOUS STUDIES

Adamyk et al. (2018) argue that the organization of accounting should be such as to ensure the minimum way of collecting and processing information, the minimum number of operations and documents, the maximum efficiency of labor of executors. And this is correct, because a lot of time is spent on the execution of documents manually, their streamlining in the archives of the enterprise, the further entry of data into the information system. That is, time is wasted during which important tasks could be solved Bradul et al. (2019).

There are different opinions regarding the rejection of paper media. Scientists give different opinions about the advantages and disadvantages. For example, Dai & Vasarhelyi (2017) provide for the organization of accounting the possibility of using a non-documentary means of accounting for the movement of valuables (for example, registering business transactions directly in accounting registers, without drawing up primary documents on them). This idea is radical for us, because the data containing primary documents, and they themselves, are valuable enough to remove them from the register in general. Therefore, we prefer the introduction of electronic document management that is, the use of a PC, and ideally, an information system as a database for storing all the original source documents and a platform for selecting the type of primary document that contains hints on how to fill them. The introduction of all types of documents (their templates) into the information system with the possibility of their automated or semi-automated filling greatly facilitates the work of company's employees (account users) (Drobyazko et al., 2019).

The final goal of processing accounting data is to obtain the original accounting information. Hilorme et al. (2019), Hilorme et al. (2019) offer a classification of accounting information, Also a classification with some differences was made by Hong et al. (2018). In modern conditions, accounting information can be represented as the relationship of input data (which are formed on the basis of information flows, functioning both in the external and in the internal environment of the enterprise) from a computer accounting system, which in turn processes information to obtain source data (Sledgianowski et al., 2017).

METHODOLOGY

The methodological basis of the study is the classical provisions of modern economic theory, the theory and organization of accounting, information systems and technologies in the accounting system, economic informatics. In order to achieve a specific goal of the work, the following study methods were used, such as: monographic in the processing of scientific sources and statistical documents; abstract and logical to summarize the theoretical foundations and scientific approaches to the meaning of accounting information, the functioning of the accounting system and its automation, the formulation of conclusions and practical recommendations; analysis and synthesis, induction and deduction in order to study

the theoretical aspects of the functioning of the post-industrial economy and information and accounting resource as a subject of accounting; graphic for visual display of study results.

RESULTS AND DISCUSSIONS

The choice of specific software for creating an electronic document management system is determined by a significant number of criteria, among the main ones we can single out the following: license cost, availability of a demo version, search for documents by various parameters, use of a digital signature, document routing. In addition, it should be borne in mind that the introduction of electronic document management at the enterprise is associated with a large number of risks, which are caused by the relatively short use of electronic document management technology. The organization of paperwork for accounting documents is already built in accordance with standardized business processes and includes printing, signatures, sending, storing, organizing an archive, setting up access to the archive.

The organization of electronic document management has its specific features and includes a number of factors that should be considered when establishing this process and active implementation (Table 1).

Factor	Characteristics of the risk factor
Enterprise readiness level	The enterprise should be organizational (availability of technical support, software, appropriate personnel qualifications) ready for the implementation of electronic document management
Digital Signature Certificate Management	Constant monitoring of the validity period of certificates, timely receipt of a new certificate, updating information on changed certificates of partners
Organization of storage of electronic documents	Need to organize / order archiving services, backup

Taking into account the identified risk factors of the organization of the electronic document management system, as well as the problems of introducing the electronic document management system at the enterprise, which the scientists define in their writings, we summarized some of their groups (Table 2).

Group of problematic problems	Brief description
Informativity problems	Low level of provision of information on electronic document management systems; lack of information from the management about the conditions for the introduction of electronic document management
Organizational problems	The low level of enterprise readiness in the organizational level for the implementation of electronic document management. Inability of the enterprise to organize an appropriate level of information protection in an electronic environment
Psychological problems	Applies mainly to management personnel who are not ready to perform information input functions.
Problems of personnel	Difficulty in conducting personnel training with in-service training, inefficiency of optional personnel training
Regulatory problems	There are a number of issues that need to be addressed at the legislative level (in terms of the legal evidence of a document, the period of validity of a digital signature)
Financial problems	Additional costs are required to install licensed software and specialized security software that can provide secure access and storage of documentation.

Technical requirements for the use of electronic document management systems are not high. The software can work both using the Internet and in local networks. The main issues of concern primarily related to an insufficiently clear structure of business processes. In a difficult economic situation, another obstacle to the implementation of electronic document management system is the cost of software.

That is why, when carrying out a financial assessment of electronic document management project, it is reasonable to assess the possibilities of using the program.

In addition, there are certain difficulties associated with the fact that the paper work was imperfectly organized. We have in mind the schedule of workflow, which a significant number of enterprises ignore. However, one should not begin the introduction of the program without the prescribed technologies of movement of documents, deadlines and responsible persons for the preparation and execution, because there is no information about what is subject to computerization. Before the introduction of the system, it is advisable not only to clearly state business processes (in some cases it is advisable to simplify them), but also to adopt relevant internal regulatory documents, instructions for employees, document flow regulations, etc.

Taking into account the above, it is advisable to consider the definition of problematic issues that directly affect the organization and maintenance of accounting, and a number of activities that will solve them.

The riskiest areas in the organization of electronic document management at the enterprise will be presented in this way:

1. List of structural units of the enterprise in the organization of electronic document management in the field of accounting (list of departments (sectors) that are included in the accounting service). Problematic issues related to the prioritization of areas of accounting, taking into account the activities of the enterprise. The organization of electronic document management within the framework of the organization of accounting requires the accounting of a large number of parameters (business processes, organizational structure, legal form, location, software).

2. List of functions that are assigned to the accounting service, and functions performed / transferred to other departments of the enterprise.

3. Procedure for interaction and development of the workflow schedule. At enterprises, a fairly large amount of time is spent on the approval of various documents. This becomes especially noticeable when organizing electronic document flow. The establishment of clear rules and the formalization of procedures for processing documents will significantly speed up the process of passing documents. However, electronic document management allows us to create reports, taking into account the deadlines for submission of documents, to use databases to print documents on demand by users.

RECOMMENDATIONS

Implementing electronic document management system in an enterprise without defining the technology of document flow, deadlines and responsibility for implementation is impractical, since there is virtually no basis for computerization. When developing a workflow schedule for the purpose of its computerization, it is advisable to avoid such common mistakes: high level of analyticity (the schedule contains information that is redundant and in fact does not matter much in terms of processing information in electronic format), clear description of business processes and their simplification for the purpose of computerization; lack of clear deadlines in accordance with the business processes in the enterprise. In particular, it is advisable to establish clear intervals, rather than specifying expressions such as “in accordance with the accounting policy”, “on demand”. In the context

of the introduction of electronic document management system, a clear indication of the processing time of a particular document is necessary. Timing is advisable to bring in one unit of measurement in accordance with the timing of reporting.

CONCLUSIONS

The introduction of information and computer technologies in the economic activity of the enterprise makes significant changes in the organization of its activities, including accounting. The use of cloud technologies does not make changes in the methodological support of any accounting object, but it significantly affects the organization of the work of the accounting personnel. For accountants, the need for physical presence at the enterprise disappears, it is possible to perform work duties from a remote workplace.

Therefore, this requires a revision of labor standards necessary to perform accounting work and determination of the optimal number of accountants. Changes are being made to the technical support of the organization of accounting, in particular regarding the receipt of reports in real time in a specific format; expansion of opportunities for the organization of analytical accounting; automatic accounting information entry system; electronic archive organizations.

The creation of an electronic archive may include expert assessment of the volume of documentation, selection of the most appropriate technology, scanning documents (for paper documents), determining the attributes of documents that will serve as an identifier when searching and directly implementing an electronic archive at the enterprise. As you can see, this list of works is quite voluminous and time consuming, which indicates the feasibility of these activities with the involvement of outside organizations that provide services in this area.

Implementing an electronic document management system in an enterprise will create a number of advantages for it, allowing personnel to increase its efficiency (they will have access to documents from the workplace regardless of where they were created), simplify obtaining information about the current state of a document or business process, and reduce costs on storage of paper documents due to their storage in electronic form, will speed up work with counterparties (subject to the introduction of external electronic document management). However, in order for the implementation to be effective, it is necessary to carry out a number of organizational and accounting measures at the state level as well as at the enterprise level. Only if certain activities are carried out at both levels, it becomes possible to eliminate the problematic issues of using the electronic form of documents and speed up the exchange of information between enterprises.

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