

ORGANIZATION AND IMPLEMENTATION OF ELECTRONIC DOCUMENT MANAGEMENT AT ENTERPRISES: THE PATH TO DIGITIZATION OF THE INFORMATION SPACE OF THE ACCOUNTING AND TAXATION

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Abstract. The management of information support of the enterprise is closely linked to both the availability of information resources and with the possibility of introducing information innovations in ordering the documentation and information flows of the enterprise. With the help of information technologies, companies try to automate their work at the expense of the latest electronic technologies. In society, documents are considered the main carriers of information. The evolution of electronic document management systems, starting with simple documents, continuing systems on electronic copies of paper originals and reaching the systems in which the original document should be electronic, and a copy of such electronic document may exist on paper. The relevance of this topic is due to the fact that one of the most complex areas for the introduction of automated information systems in Ukraine is document management. The main problems of transition of enterprises, including corporations for electronic document circulation are the reluctance of employees to work with documents according to the usual scheme. And this is a significant problem, because document flow is a system that provides work with documents that come from the outside and prepare within the company, first of all registered, transferred to employees of the organization, help to control the performance of certain work, conduct reference work. The introduction of electronic document management technology at enterprises is an effective tool for managing information support for enterprises, which is a key factor in successful and successful business and provides an opportunity to increase the competitive advantages of enterprises in strict market conditions. Document management is replaced by electronic systems today in the information technology development era.. The research describes the essence of document management and the importance of its rationalization in the creation of a transparent information space and to form optimal conditions for working with accounting documents. The purpose of the article is to investigate the processes of organization and procedure for conducting electronic document circulation, legal status and relations with the use of electronic digital signature and to determine the benefits of the system of organization of electronic document circulation using electronic documents. To solve these tasks, a set of general scientific and special research methods, in particular: generalization and comparison - to establish the similarity and differences of the results of research of other authors on understanding of the nature of the categories "document, document management"; graphic - to present information presentation, etc. The results of the study - providing comparative characteristics of the stages of electronic and paper document management, and the algorithm for the introduction of electronic document management at the enterprise has been developed.

Keywords: accounting, information, document, primary documents, electronic document, electronic document flow, electronic signature.

The present stage for the effective management of the enterprise and its structural units in the conditions when the situation is constantly changing and the competition of producers is developing, timely and reliable information is required. Information is such data that enables the specific user to increase their degree of awareness. [1, p.192]. From the point of view of the theory of information processes, information is considered as a characteristic of a system opposite in nature to the entropy of the system, that is, a measure of ordering of the system [1, p.192]. In accordance with this, the information must meet certain requirements. Such information provides accounting as the main means of accumulating information that is necessary to regulate the production process, as well as the necessary element of the process of development and implementation of the management decision.

Denysenko MP, Kolos IV, consider “the maximum satisfaction of information needs of all participants in production and economic activity is a criterion for effective management of modern enterprises. Information support of the enterprise management provides for the organization of purposeful arrays of information and information flows, which includes collection, storage, information in order to analyze the results obtained for preparation, justification and adoption of management decisions ”[2, p. 20].

Article 1 of the Law of Ukraine "On Information" provides the concept of category "information" - documented or publicly announced information about events and phenomena occurring in society, the state and the environment [3]. The definition of the category "information" contains . 1 tbsp. 200 of the Civil Code of Ukraine defines "information as documented or publicly announced information about events and phenomena that have or occur in society, the state and the environment" [4]. The basic act of civil law defines information similarly to the Law "On Information, but still includes events and phenomena that occur or occur, leaving, however, information about the future beyond its attention.

Information (from Latin Informatio - explanation) - information that transmit oral, written and other ways through conditional signals and technical means. [5]

n the domestic scientific literature on certain problems of information law, the authors characterize information as a set of interrelated processes aimed at meeting the information needs of citizens and society [6].

Therefore, information in the general sense is a system of information about certain processes, events, situations, etc. Information is the object of fixation, storage, transmission and transformation for use in any area of activity.

Accounting is a system of generating information resources about the economic activity of the enterprise, the information system must ensure the quality of information, to increase its value for users.

The most important, from a practical point of view, the properties of information are value, reliability and relevance.

The value of information from the point of view of accounting, ensuring the timeliness of achieving the goal set before users of information.

Ukrainian scientist IV Zhigley believes that “modern conventional accounting is based on a functional positive paradigm - a utility paradigm for decision -making, which is more adjusted to reflect social reality and continues to motivate behavior in the direction of meeting the needs of users through fundamental accounting concepts that should take into account globalization processes which, in turn, cause changes in the social status of people and create the need to consider social development on global scale. In the context of the development of the accounting system, globalization is considered narrow as a process of establishing links in the world economy, first of all, through the spread of enterprises outside one country »[7, p. 176–177].

The accuracy of the information obtained is the objective reality of the outside world, the unmistakability and truth of data, as well as the adequacy in the processing and transmission of data in the information system.

Grytsyshen DO It notes that “accounting information today becomes not only economically significant, but also environmentally and socially significant. This is due to the fact that the motives of a "person as an economic agent", first of all, are determined by economic needs that can have both social and environmental

consequences for society. The increase in the importance of accounting information makes it possible to speak about the modification of its tasks in ensuring the provisions of sustainable development of socio-economic systems of different levels”[8, p. 197].

Economic information is a management tool and at the same time belongs to its elements, it should be considered as one of the varieties of management information, which provides solving the problems of organizational and economic management of the national economy. Therefore, economic information is one of the most massive varieties of information that reflects the processes of production, distribution of exchange and consumption of material goods and services [6].

The varieties of economic information are accounting information. Accounting and analytical information is the basis for management decisions. Features of accounting information depend:

- from the types of accounting (operational, accounting, statistical);
- forms of accounting (tabular-automated, dialog, non-paper);
- from the sources and methods of formation of variable and conditional information and the algorithm of their machine processing.

The credentials reflect the actual state of production and economic activity of the enterprise and is an information model of production. In addition to displaying the true state of the object, a retrospective function is entrusted to accounting information, which requires long-term storage of this information (in the form of accounting forms). The quality of accounting information depends on the used methodology of its perception, systematization and generalization, as well as on the specific features of accounting problems (Fig. 2.5).

The monograph devoted to the integrated accounting system defines "The main task of accounting - providing information for the implementation of the management process in order to achieve the goals defined by the enterprise, both operational and strategic nature, which are focused on maximizing the cost of the enterprise and elimination of asymmetry of accounting" [9].

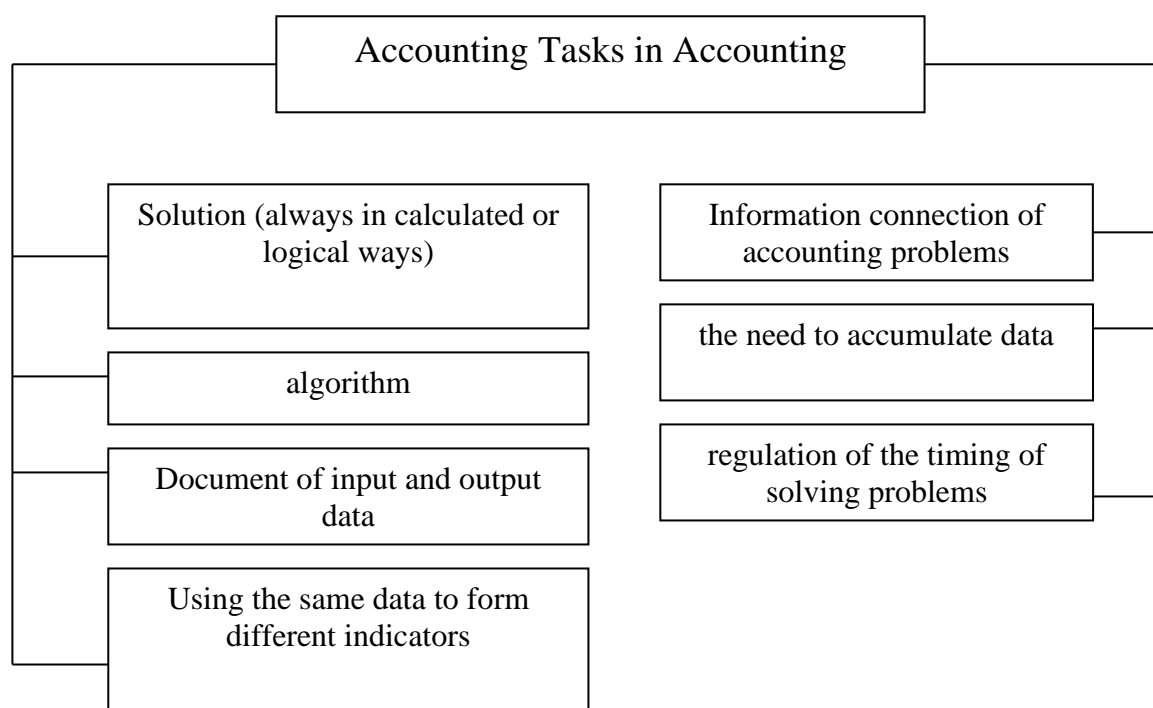


Figure 2.5. Accounting problems of information in the process of enterprise activity [6]

Source: compiled by the authors

The final data is the result of solving accounting problems on finding the summary-summary values according to the established grouping features, for which arithmetic and logical operations, operations of sorting information are implemented.

Today, accounting information is capable of ensuring the dynamic development of the enterprise, but it is closely interconnected with economic systems of different levels, social systems of society and the environment. It can lead to his bankruptcy, but as a result of the economic crisis not only of the state but global economy. Thus, today it is worth talking about the task of the accounting system - information support of interested users and its derivatives, namely: the tasks of accounting information.

The basis of accounting information is a document. The purpose of the document is to record different information in writing for different events.

According to Art. 27 para. 1 of the Law of Ukraine "On Information" "A document is a material form of obtaining, storage, use and dissemination of information by fixing it on paper, magnetic, film, video, film or other carrier" [3].

In their accounting textbook, the collective of domestic authors - F. Butynets, O. Voynalovich and I. Tomashevskaya define the document as "a material object containing information, issued in a certain manner and has legal force" [10, c. 191].

In the Great Modern Interpretative Dictionary of the Ukrainian Language (edited by V. Busel), the document is interpreted as "a business paper certifying a certain legal fact, confirms the right to something, is proof of anything" [11, p. 314].

According to Sopko VV, Zavgorodniy VP, "The main type of accounting media at the stage of primary accounting is a document that is evidence of business transactions. The accounting documents, these authors set the following requirements: availability of mandatory special details, ensuring control over economic facts, production of reporting data, convenience of processing, clarity, compactness, etc." [12].

According to the definition given in the dictionary of the accountant and auditor, ed. Ya. Kovatorev, "Document" is a written testimony of the economic operation, which gives the legal force of accounting data. The word "document" comes from Latin, which means testimony, evidence, confirmation for their conduct" [13, p. 58].

The main carrier of accounting information in accounting is the primary documents that contain data on business transactions that have been conducted, as well as on the instructions of the management on their implementation.

In the Economic Encyclopedia, primary documentation is defined as "a set of accounting documents that make up to obtain data on economic phenomena at the time of their implementation, and if impossible - immediately after their completion - the initial stage of accounting (fixes these phenomena for the first time" [14, p. 708] .

Ukrainian scientist V. Paliy notes that "the primary documentation confirms the accuracy of data on the facts of economic activity and, if necessary, proof of operations performed in civil and legal persons" [15, p. 19].

In the terminological dictionary of accounting and audit, ed. A. Zavgorodny, G. Vozniuk and G. Partin The concept of "primary document" is defined as a document containing information about the economic operation and confirms its implementation [16, p. 182].

F. Butinets provides the following definition of an accounting document: "This is a written evidence of actual implementation of business transactions or a written order for the right of its implementation" [10, p. 227].

Thus, the primary document is the foundation on the basis of which accounting is carried out.

The table shows the definition of the primary document in accordance with the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" [17]. and "Regulations on documenting records in accounting" [18].

Table 2.3. Definition of the concept of "primary document" in the legislative acts of Ukraine

Article 1 of the Law on Accounting	Regulations on documenting records in accounting
The primary document is a document that contains information about an economic transaction (an action or event that causes changes in the structure of assets and liabilities, equity of the enterprise).	Primary documents are documents created in written or electronic form that contain information about business transactions

Source: compiled by the authors

Therefore, according to legislative acts, the basis for accounting of business transactions is primary documents. Business operations are reflected in accounting by the method of their continuous and continuous documentation. Records in the accounting registers are made on the basis of primary documents created in accordance with the requirements of clause 1.2. Regulation No. 88 [18]. Thus, the purpose of the primary documents is to record the facts of an economic operation.

The Tax Code of Ukraine clause 44.1 is recorded that "for taxpayers, taxpayers are obliged to keep records of income, expenses and other indicators related to determining the objects of taxation and/or tax liabilities, on the basis of primary documents, accounting registers, financial statements, other documents related to the calculation and payment of taxes and fees, which are provided by law "[19].

Primary documents for granting them legal force and evidence under the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" [17] must have the following mandatory details: the name of the enterprise, institutions on which the

document is drawn up, the name of the document (forms), Code of form, date and place of drawing up, content of an economic operation and its meters (in natural and value), positions of persons responsible for permission to carry out an economic operation and draw up a primary document, the names of persons who gave permission to carry out an economic operation, and direct direct performers of the operation, their personal signatures [17].

Each party (enterprise) that participated in the conduct of an economic transaction must be obtained (used) for records in accounting registers primary documents, information in which information is identical to the content, volume and cost of the economic transaction.

For example, primary documents include documents such as the invoice, the freight invoice, the act of work performed, a profit and expenditure cash order, and others.

Primary documents under Regulation No. 88 [18] are “documents created in written or electronic form, which contain information about business transactions may be compiled electronically or on paper” ”it should and contains all the necessary details, has the same legal force as a paper -form document and must be signed by an electronic signature (EP) of the authorized person.

The Law of Ukraine “On Electronic Documents and Electronic Document Management” provides the following definition “An electronic document is a document that is recorded in the form of electronic data, including mandatory document details [20].

An electronic document (ED) is a document created by computer information processing, signed by an electronic digital signature (EDS) and stored on a machine medium in the form of a file of the appropriate format [21]. The composition and procedure of placement of mandatory details of electronic documents is determined by law. According to domestic legislation, all electronic documents with mandatory details and electronic digital signature are considered originals, regardless of the time of creation.

The characteristics of the electronic document are shown in Fig. 2.6.

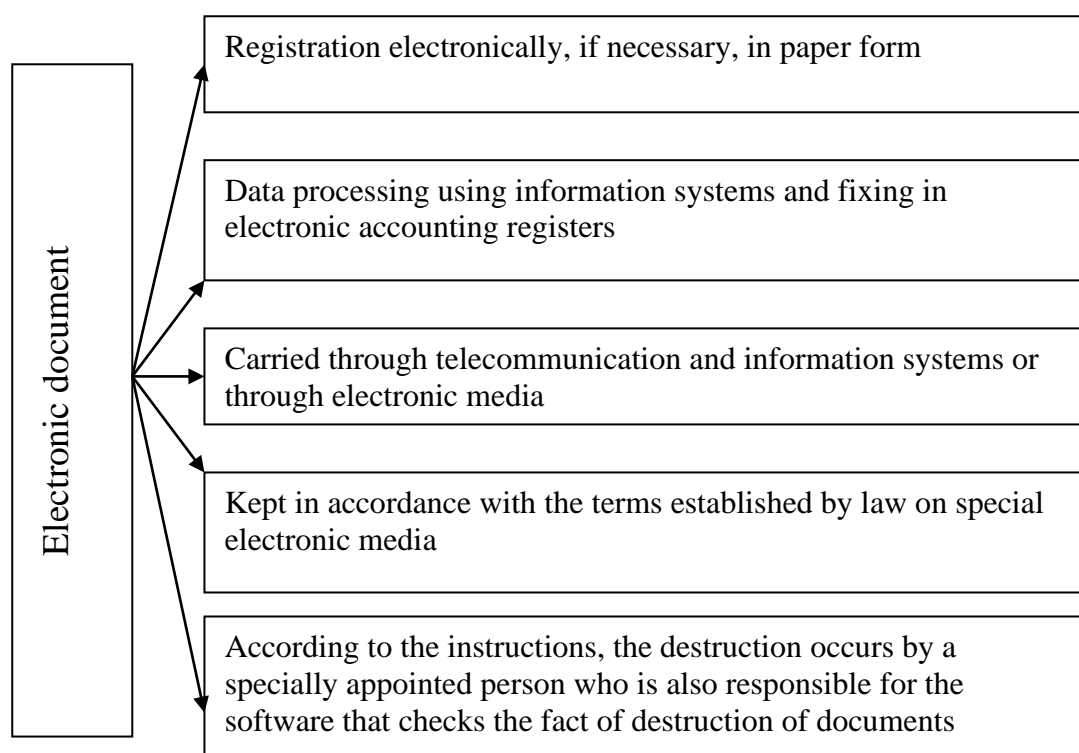


Figure 2.6. Characteristics of electronic document

Source: compiled by the authors

The electronic document can be created, transmitted, stored and transformed by electronic means into a visual form. According to Art. 5 of the Law of Ukraine "On Electronic Documents and Electronic Document Management", the visual form of submission of an electronic document is to display the data it contains, electronic means or on paper in a form suitable for Acceptance of its content by a person [21]. That is, this type of document can be converted as needed and paper. An electronic signature is a mandatory requisite of the electronic document.

Electronic digital signature is an analogue of the authorized person and seal. The signing of the electronic document must be certified by the presence of a certificate - the key. Certificate, provides an accredited electronic key certification center. The Center confirms the signature of a particular person at the time of signing that he is valid. The procedure for certifying the reality of the Electronic digital signature is normatively approved [22]. In Table. 2.4 the features of the issue and document management of the qualified electronic signature are grouped.

Table 2.4. Features of publication and use of qualified electronic signature

Qualified electronic signature	Characteristic
Issuance	Accredited Electronic Key Certification Center Information and Reference Department of the State Fiscal Service of the Justice Organs; State enterprise "National Information Systems", etc.
Documents to receive	Conclusion of a contract for the provision of qualified electronic trust services. The list of documents is provided on the official sites of the respective Accredited Electronic Key Certification Center which chooses an enterprise
The deadline is valid	The legislative documents are not provided, qualified electronic signature but the issued by the Accredited Electronic Key Certification Center of the is two years. After the expiry of the cap, you should contact the provider
Cost	The size of the board is placed on the sites. qualified electronic signature issued by Accredited Electronic Key Certification Center is made free of charge
Issuance media	Flash carrier or optical CD/DVD carrier; Protected personal keys (Diamond-1K), Crystal-1; Seven-card of person-in case of receiving the service of Mobile ID 9Dan services are provided by operators of the mobile communication "Kyivstar", "Vodafone"

Source: compiled by the authors

Therefore, electronic digital signature is aimed at simplification and acceleration of workflow between economic entities, which, in turn, should strengthen the competitiveness of domestic enterprises, because the procedure of conclusion of civil and economic contracts, registration of export-import operations, provision of electronic banking services will be accelerated.

The proper construction of the documentation system requires professional judgment of specialists to establish the organization of document management of all these processes. IV Zhigley and S.M. Laichuk considers "document management as an information activity of information relations, which is implemented by performing certain actions over documents" [23].

Document management provides the procedure for drawing up primary documents and storage from the beginning and until the complete destruction of the document. I agree with the authors of "Document Management" - this is the movement of documents from the moment of their preparation or receipt from other enterprises to use for accounting and subsequent transfer to the archive [9, p. 59].

According to T. Butinets, "Document circulation is an organized system of creation, verification, processing and registration of all accounting documents from the moment of their preparation to the transfer in the archive after recording in accounting registers, and the process of documentation - a set of technical and methodological techniques for the creation of a document" [24, c. 8].

Document management is a holistic system of collection, processing, ordering and control over the further movement of accounting information to accounting and reporting registers, which significantly influences the efficiency of management and activity of the farm as a whole.

For the processing of large amounts of information, it is integral to create modern accounting information systems. Modern informatization is accompanied by the creation of local or regional computer networks that provide access to network resources, as well as a global network that contributes to the use of modern communications.

Under the conditions of computerization of accounting and the transition to storage of information on electronic media, the information system integrates into electronic document flow. The main norm on this is the Law of Ukraine "On Electronic Documents and Electronic Document Management".

According to the Law of Ukraine [21] "Electronic document flow (circulation of electronic documents) - a set of processes of creation, processing, departure, transmission, receipt, storage, use and destruction such documents "[21].

Electronic document management systems reduce the time, labor and financial costs associated with the processing of information and documentation, as well as minimize the risks caused by the influence of the human factor. The main differences of electronic and paper document flow are given in Table. 2.5.

Table 2.5. Comparative characteristics of stages of electronic and paper document circulation

№	Stages Document management	Paper documents	Electronic documents
1	Creation	Design only in paper form	Registration electronically, if necessary, in paper form
2	Processing	Only manual data processing and fixation in accounting registers	Automatic data processing for by helping information systems
3	Dispatch	Departure through a branch mail or employees (couriers)	Carried out through information and telecommunication systems or through electronic media
4	Dispatch	Can take several minutes or hours, days, weeks	Can take up to a few minutes
5	Storage	Kept in accordance with the terms established by the legislation in specially designated archives	Are kept according to the deadlines, established by law, on special electronic media
6	Destruction	To be destroyed for Act by the relevant commission	Destruction occurs by a person who Responsible for the software providing that checks the fact Destruction of documents

Source: compiled by the authors

To the main advantages of electronic document circulation SA Garkusha attributes "time savings, increased transparency of the internal work of the enterprise, flexibility in the physical location of employees, improving the safety of information and documents, more adequate use of physical space and equipment, keeping the history printing, postage stamps, envelopes and shipping "[25].

Therefore, the main advantage of electronic document circulation is that offices get rid of large volume of paper documents, and therefore problems related to their use Electronic document management systems provide the process of creating, managing, distribution of large volumes of documents on computer networks, and ensure control over the passage of documents in the institution. Most often, electronic documents are stored in special repositories or in the file system. Types of files that usually support such systems include text documents, images, spreadsheets, audio and video documents.

The use of electronic document management systems at enterprises becomes a requirement of the time of today and is a natural element of the development of a

modern company, and is also an opportunity to go to a new level of business and achieve a better result in the form of obtaining a business effect.

Information flows of service documents, which form the basis of information support of the enterprise, are varied both in form and in the method of submission. The assessment of the composition of corporate information and documentation flows indicates that for the effective development and successful implementation of any organization, the issue of optimization of document management is quite relevant, and the automation of management functions, control of processing and storage of information is of key importance.

Electronic document circulation is the process of creation, processing, processing, storage, joint use, departure, transmission and destruction of electronic documents and information contained in them within a certain information system [26, p. 34].

The organization of electronic document circulation we formed in Fig. 2.7.

The process of documenting business transactions in the computer information system of accounting is to use a methodology aimed at streamlining and processing information about accounting objects. In the context of the functioning of the computer information system, the issues of information exchange between the network nodes, which requires the optimal structure of transmitted and used arrays of accounting information, become important. It is advisable to use a universal scheme for the organization of accounting by the method of its structural modeling.

The experience accumulated in Ukraine and beyond the computerization of accounting registers shows that the current accounting system is not fully formalized and computerized.

Software products that provide a computerized solution of accounting problems in corporations, presented in the domestic market, are significantly different from each other both by representation of initial data and productive information, and according to the principles of use and methods of tying computerized jobs to specificity Accounting for industrial corporations.

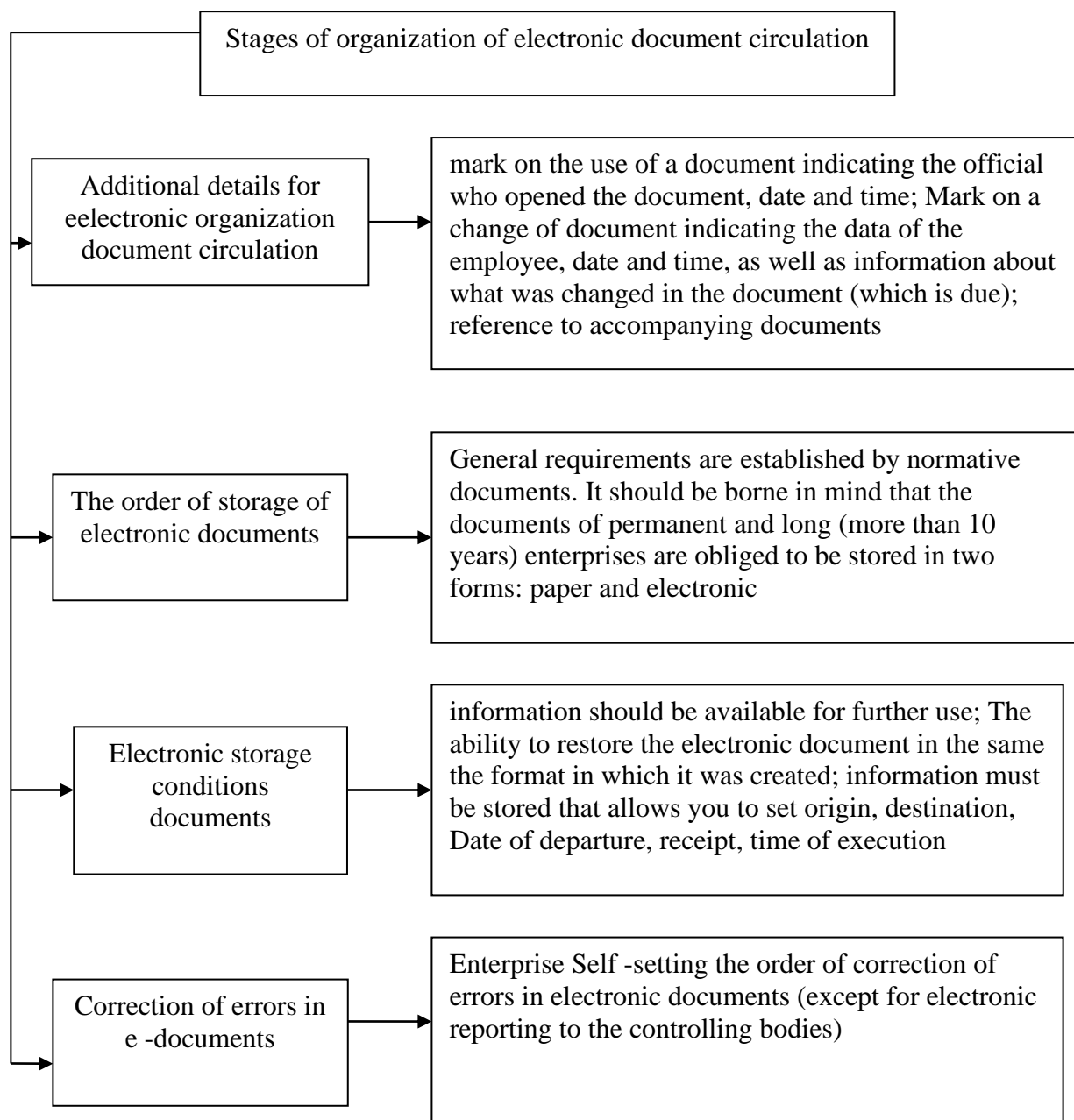


Figure 2.7. The stages of organization of electronic document circulation

Source: compiled by the authors

Corporate enterprises use high -level adaptability classes MRP, ERP, CRM. For many years, these systems are actively developing and used by suppliers: SAP, Oracle, Baan, Microsoft Business Solutions (Navision) and others. The above foreign classes apply the principle of delegating users to sufficiently broad rights to dispose of corporation resources at all levels of its management. In Ukraine, this is not always

acceptable-for reasons of poor formalization of business processes and lack of preparedness of management personnel of middle and lower levels.

Such systems are especially difficult to introduce in corporate management structures, where the main subject of staff is documents. The experience of their introduction in Ukraine has proved that in the conditions of the domestic legal field of documentation, which are supplied with foreign systems, clearly not enough for the organization of multi -stage procedures for the preparation and approval of documents on corporation resources management. There are no standards and standards for automated accounting forms.

Therefore, software products that provide automated solution of accounting problems, presented in the domestic market, are significantly different from each other both according to the representation of initial data and results, and according to the principles of use and methods of binding of ARM to the specifics of accounting of specific economic entities.

Many well-known projects on the implementation of such systems in Ukraine have to develop special means of documentary support for making decisions on corporation management and its business structures and embed them between the main modules of the system.

The workflow system in the developed computer information system is formed on the basis of a network environment. This system is focused primarily on documentary support of corporation management processes in the current legislation.

The user of the computer accounting information system receives all the benefits of a specialized documentary database with effective indexation and full-text search mechanism, as well as a complete set of internet/intranet/extranet-technologies and all standard data protocols. This allows you to create closed corporate networks at any combination of communication channels at sufficiently low cost. Moreover, any document in the system can be available through the Internet portal.

When computerization of documentation of an economic operation, there are also two methods of grouping: according to the business transaction, according to the document and the source of its formation.

Accounting resources and corporation processes formed in the electronic document should be summarized in a timely manner, as well as to submit management within a specified time limits. Accounting data submitted later than a specified period cannot be used effectively for operational management and making appropriate decisions.

Thus, the timeliness of accounting information is a factor of qualitative preparation of accounting, tax and statistical reporting, increasing the efficiency of analysis of corporations and making management decisions, strengthening the responsibility reporting.

The process of electronic document flow is based on integrated electronic accounting information, which includes the formation of primary electronic documents, information processing and automated database. The electronic document management system provides: creation, access to and use of large flows of documents and arrays of information on computer networks, as well as controls their traffic at the enterprise.

In Ukraine, a wide range of systems of electronic document circulation of foreign and domestic developers is represented by the most used of them: "Megapolis", "Optima-Workflow", "Ascod", "Doc Prof" and "El-Dok". Electronic document circulation, perfectly interacting with BAS, Fredo Docmen and Flydoc accounting systems.

The Foss Doc electronic document management system on the Fosslook platform, designed to create an electronic document archive, corporate document management (workflow) and automation of business processes at enterprises, institutions and organizations of any kind of activity. The program makes it possible to solve a large number of tasks that are assigned to the appropriate modules. The system can be easily rebuilt taking into account the specifics of the work of each particular enterprise [27].

The assessment of the composition of corporate information and documentation flows indicates that for the effective development and successful implementation of any organization, the issue of optimization of document

management is quite relevant, and the automation of management functions, control of processing and storage of information is of key importance.

Therefore, electronic document flow is a mechanism for working with documents presented electronically for automatic reading of information. The electronic version of the document has all types of protection and provides a full document flow by all rules. Thus, it can be summarized that enterprise management is closely related to the need to introduce innovative technologies in managing information support of their activities, namely the creation and implementation of electronic document management systems, the functionality of which qualitatively solves the problems of decision -making, management, coordination, control, operational. access, convenient and quick use of service documentation.

A.O. Nikolashin emphasizes that the main directions of functioning of electronic document circulation depend on the proper implementation and use of electronic document circulation, namely: training of accounting personnel, use of more powerful equipment and improved software and technical support, etc. [28].

Consider the structure of the algorithm for the introduction of electronic document circulation in the enterprise in Figure 2.8.

The introduction of an electronic document management system at the enterprise has a positive impact on the processes of management of the enterprise as a whole, in particular, help leading managers in making effective management decisions, analysis of business processes at the enterprise; control of tasks by employees, ensuring cryptographic safety of information protection. This system involves optimizing the work of middle and lower level workers, namely: improving the quality of work of employees by reducing errors in the process of automated processing of large volume of information and data arrays; reducing the time spent on search, processing of the necessary information and documentation resources by employees of the enterprise; Convenient algorithm for the use of information resources of the enterprise. European experience and Ukrainian legislation make it possible to effectively introduce electronic document flow into private structures, using the electronic document management system on various modern platforms.

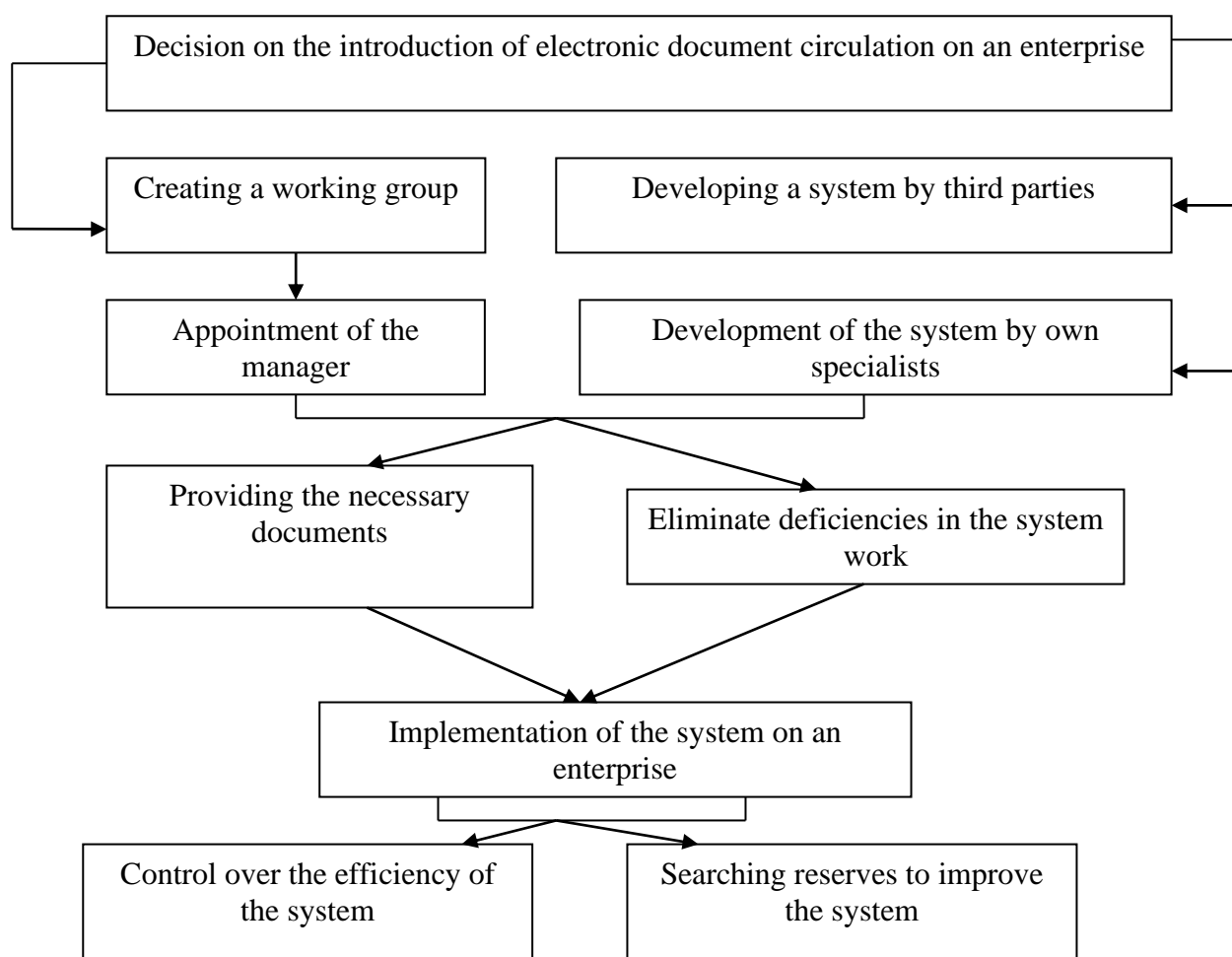


Figure 2.8. Structure algorithm for the introduction of electronic document management at the enterprise

Source: compiled by the authors

It is obvious that the transition to electronic document flow is profitable, but it is necessary to approach the mind: to develop your own instruction on the organization of electronic document flow at the enterprise, taking into account the requirements of the current legislation. Electronic primary documents have the same legal force as paper, subject to the requirement of the legislation before their registration. If one paper document and several electronic copies identical in content and details are created, then each document is considered original and has the same legal force.

The modern economic conditions require reliable information support for any economic unit. The general digitization of the information space and the modernization of accounting and taxation sphere contribute to the increase in the demand of enterprises and corporations for the digital -transformation of the

accounting system and the document management system, as well as the management of individual business processes. In this case, electronic document circulation is of extremely important importance in combination of paper primary accounting system with automated business management systems.

The process of electronic document circulation is based on integrated electronic processing of accounting and reporting information, which includes the formation of primary electronic documents, information processing and automated database.

The use of electronic document management by enterprises helps to accelerate the processes of obtaining qualitative operational information by optimizing the procedures of creation and passing of documents, well-established system of organization of accounting and rationalization of almost all business processes, creating preconditions for increasing the effective activity of individual units and enterprises as a whole.

Therefore, the problems of introduction of electronic document and electronic document circulation in Ukraine are becoming more relevant. They gain significant political and economic weight in connection with the expansion of the use of information and communication technologies in public relations, the development of electronic payment systems, e-commerce, management, etc.

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