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APPLICATION OF SOFTWARE IN ACCOUNTING OF BUDGET INSTITUTIONS: ADVANTAGES AND DISADVANTAGES

ЗАСТОСУВАННЯ ПРОГРАМНОГО ЗАБЕЗПЕЧЕННЯ В ОБЛІКУ БЮДЖЕТНИХ УСТАНОВ: ПЕРЕВАГИ ТА НЕДОЛІКИ

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Шацкова Л.П., Кваша К.С., Сібіковська А.О. Застосування програмного забезпечення в обліку бюджетних установ: переваги та недоліки. Оглядова стаття.

У статті розглядається застосування програмного забезпечення в оптимізації облікових процесів бюджетних установ. Дане дослідження пропонує огляд різних програмних рішень, які використовуються для автоматизації бюджетного обліку та фінансового управління. Аналізуються переваги використання програмного забезпечення, зокрема покращення точності та ефективності облікових процесів, збільшення прозорості та зменшення ризиків помилок. У статті також розглядаються і недоліки його використання: можливі проблеми, пов'язані з безпекою даних, вартістю впровадження та підтримки програм. Усі ці аспекти дозволяють отримати повний огляд використання програмного забезпечення в обліку бюджетних установ, враховуючи як позитивні, так і негативні впливи на ефективність та якість фінансового управління

Ключові слова: автоматизація, програмне забезпечення, бюджетний облік, оптимізація процесів

Shatskova L.P., Kvasha K.S., Sibikovska A.O. Application of Software in the Accounting of Budgetary Institutions: Advantages and Disadvantages. Review article.

The article considers the application of software in the optimization of accounting processes of budget institutions. This study offers an overview of various software solutions used to automate budget accounting and financial management. The benefits of using the software are analysis, including improving the accuracy and efficiency of accounting processes, increasing transparency, and reducing the risk of errors. The article also considers the disadvantages of its use: possible problems related to data security, the cost of implementing and supporting programs. All these aspects allow you to get a complete overview of the use of software in the accounting of budget institutions, taking into account both positive and negative effects on the efficiency and quality of financial management.

Keywords: automation, software, budget accounting, process optimization

In recent years, substantial advances in technology and software have brought significant changes to various areas of human activity. Rapid technological progress and constant changes in the financial management environment require new approaches to effective accounting and control of budgetary resources. In this case, it becomes necessary to study the advantages and disadvantages of using software in the accounting of budgetary institutions.

Many institutions continue to use outdated technology and manual accounting methods, which leads to inefficiencies, errors and time loss. Institutions are unable to respond quickly to changes in financial flows, maintain appropriate documentation, and ensure reliable control over the use of budget funds without appropriate software that can automate accounting processes. Despite the obvious advantages of automating accounting processes, software can also have its own disadvantages. It is important to research these potential risks and drawbacks to ensure that the software is used effectively in the accounting of budgetary institutions, maintaining the reliability and confidentiality of financial information.

Analysis of recent researches and publications

The issue of information technology and development of accounting mechanisms in budgetary institutions has become a topic of research by many foreign and domestic scholars, including the works of: F.F. Butynets,

S.V. Ivakhnenkov, M.R. Luchko, V.O. Osmyatchenko, S.V. Svirko, L.O. Tereshchenko, N.M. Khorunzhak, etc. One of the key issues addressed in these studies is the introduction of modern software tools to optimize accounting processes and ensure effective use of budget institutions' resources.

The aim of the article. On the basis of the research, it is proposed to analyze the software used in the accounting of budgetary institutions, its advantages and disadvantages; to identify the software products that are most commonly used among budgetary institutions of Ukraine, to describe the content of their work; to provide recommendations for improving the process of accounting automation in budgetary institutions of Ukraine.

The main part

The present-day world is characterized by constant development and growth in the amount of financial transactions in budget accounting. In the face of increasing amounts and complexity of financial transactions, it becomes necessary to implement effective accounting methods and tools to ensure the accuracy, reliability and efficiency of financial reporting. One of the most important means of solving these problems is the application of software.

The accounting mechanism in budgetary institutions is a method of controlling the availability and movement of budgetary and extra-budgetary funds, which is based on generally accepted standards in international practice, performs managerial, control and informational functions, and has certain features. Reforming the budget sphere concerns the procedure for keeping accounting records of budget institutions, the forms and volumes of reporting information, the system of internal and external control over the use of budget funds. The process concerns the technology of accounting, processing of economic information, presenting it in a systematic, complete form for making management decisions. Such changes in technology require the application of new knowledge, modern methods, which at this stage is possible with the introduction of modern information technologies, which allow not only to reduce the amount of time for processing economic information, but also contribute to the improvement of the quality level of the entire accounting process, its use in full the amount of available resources of budgetary institutions. Information technologies are able to influence the intensification of the use of available resources of the budget sphere [1].

Budget accounting software refers to a specialized set of programmers developed to automate and facilitate the processes of accounting for financial information in budgetary institutions. This software includes various modules and functions that allow keeping records of financial transactions, calculating performance indicators, monitoring the implementation of budget indicators, analyzing and planning financial activities. The software can be developed specifically for the requirements of a particular organization or can be used as a well-known and commercially available programme that is tailored to the specific needs and requirements of users. Its principal purpose is to ensure accurate, reliable and efficient recording of financial transactions, preparation of reports, control over the use of funds and compliance with financial regulations.

Budgetary accounting is an important element of financial management in the field of public finance, where planning, execution and control over the use of budgetary funds are performed. Its main goal is to ensure the efficient and economical use of financial resources, financial sustainability and achievement of the organization's strategic goals. The use of software in budget accounting has significant potential to improve the planning, execution and control processes. It allows automating these processes, reducing the dependence on manual data entry and processing, and improving the accuracy and reliability of financial reporting.

The budget accounting software provides the ability to automatically record financial information, including cash inflows and outflows, liabilities, incomes and expenses for various programmers or projects. In addition, it allows users to calculate budget indicators, such as the use of budget allocations, financial reserve, income/expenditure correlation, etc. Control over budget execution also becomes more effective due to the ability to obtain systematic and up-to-date information on the actual implementation of budget programmers.

The process automation makes it possible to reduce the risk of errors caused by manual data entry and processing, as well as to improve the accuracy and completeness of financial reporting. Moreover, the software provides the ability to analyze and model budget scenarios, which contributes to making evidence-based and effective decisions. However, the use of software in budgetary accounting is also related to certain difficulties and disadvantages. For example, implementing and maintaining software may require significant expenses for purchasing licenses, educating staff, and maintaining it. Furthermore, it is necessary to take into account the specifics of the organization and its requirements when choosing software, because not all solutions may be suitable for a particular situation. There may also be problems with integrating the software with other existing systems and platforms, which requires additional efforts.

Budgetary institutions of Ukraine, which provide important public functions and play the role of a custodian of the state financial resource, also need to improve their accounting system through automation.

The study of automation of accounting in budget institutions includes a number of questions, which are presented in the Table 1.

The introduction of new products at state-owned enterprises and institutions has certain features:

- 1) it is necessary to ensure a high level of protection of access to information and software;
- 2) the acquisition of software is delayed for a long period due to the need to conduct tender procedures, agree on the budget, etc.; it also applies to staff training costs; the higher the cost of the program, the more likely that its acquisition and implementation will be delayed for a long time;

3) the new software should provide not just record keeping, but complex management of budget institutions, uniting the main managers of budget funds with managers of the 1st, 2nd, 3rd levels, etc.;

4) implementation in order to achieve a positive effect should be carried out centrally by the main manager of public funds and transferred to localities, uniting all participants into a single system.

Table 2 shows the sequence of ensuring effective automation of the accounting system in budgetary institutions of Ukraine.

Table 1. The state of coverage in the scientific literature of the results of research on the automation of accounting in budget institutions

Author	Questions that were investigated
Sarapina O.A., Pinchuk T.A., Petrychenko, A.V.	Peculiarities of accounting automation in budgetary institutions using the "Debit Plus" program.
Vasylieva V.G., Konovalova O.V., Korotchenko V.O.	Review of software products for automation of payroll in budget institutions.
Skalyuk R.	The state of accounting automation and the expediency of introducing software products into the institution's activities.
Larikova T.V.	Study of the state of the market of computer programs for accounting automation. The advantages and disadvantages of such programs as: Parus-budget, BEST Report Plus, 1C: Enterprise 8. Accounting for budget institutions of Ukraine and free software for budget institutions were analysis.
Zheleznyak A.M.	Problems and prospects of accounting automation in budget institutions.

Source: compiled by authors on materials [2-6]

Table 2. Sequence of ensuring effective automation of the accounting system in budgetary institutions of Ukraine

Process stage	Characteristics of the stage of accounting automation process in budgetary institutions
First	Justification of accounting policies within the regulatory framework. Selection of organizational form and form of accounting registration
Second	Formation of a model of the system of internal economic accounting and control of the budgetary institution
Third	Ensuring the adaptation of the system and improvement of accounting procedures in accordance with the specific conditions of the budgetary organization
Fourth	Choosing an effective accounting software, a method of processing, recording and archiving information. Organization of the electronic document management process
Fifth	Ensuring the creation of an appropriate number of automated workstations for the accounting department of a budgetary institution
Sixth	Implementation of accounting policy and ensuring the effective functioning of an automated accounting system in a budgetary institution
Seventh	Comprehensive review of the efficiency of the accounting system automation process in a budgetary institution

Source: compiled by authors on materials [4]

Taking into account the peculiarities of budgetary institutions, this algorithm considers the key aspects and stages of the automation process, from planning to implementation and support of the system. This sequence helps organizations to integrate automated solutions with great efficiency, ensuring accurate and reliable accounting and optimal use of resources.

A key component of accounting, especially in budgetary institutions, is to obtain consistent, reliable information, which can only be achieved through the introduction of the latest technologies – automated information systems. Today, modern computer accounting software allows using 3 to 5 different analytical sections for each synthetic account. This enables the organization of analytical accounting that meets the requirements of the approved accounting plan and provides all the necessary reporting information with a sufficient degree of detail, but does not forbid the creation of analytical accounting based on a deep hierarchy. In this case, software developers also typically follow a concept that limits the use of sub-accounts and the expansion of the list of accounts for analytical purposes.

An important aspect of modern computer accounting programs is their ability to automate the process of reporting and analysis of financial indicators, which greatly facilitates the work of accountants and provides quick and accurate information for making management decisions. In addition, the integration of these programs with electronic banking systems allows you to automatically carry out banking operations and monitor the flow of funds without the need for manual data entry. In addition, thanks to the use of modern technologies, accounting becomes more transparent and efficient, which contributes to increasing trust in financial reporting and avoiding errors and abuses.

Currently, a sufficient number of software programs are actively used by budgetary institutions. The most common ones are: "Debit Plus", "FIT-Budget", "MASTER: Budgetary Institutions", "UA-Budget", "KBS. Accounting of Budgetary Institution" and others. These software products help in managing financial processes, tracking expenses and generating reports in accordance with legal requirements. In addition, they have integrated modules for the automation of accounting, control and analysis of budget funds, which makes them an important tool in the work of budget institutions. The characteristics of this software used in budgetary institutions are shown in Table 3.

Table 3. Types and characteristics of software for the accounting mechanism in budgetary institutions

Programme	Characteristic
"Debit Plus"	Software designed to automate accounting, operational and financial accounting. The enterprise management system "Debit Plus" has a modular structure, which allows the client to choose the optimal delivery package with the functionality corresponding to the requirements of the enterprise. The "Debit Plus" software package consists of several subsystems that complement each other: the system administrator; balance sheet summary; accounting of banking transactions; accounting of cash transactions; accounting of commodity values; accounting of salaries; accounting of fixed assets.
"FIT-Budget"	An online service that allows automating accounting in a budgetary institution. Using the service does not require the installation of any additional software, the purchase of equipment or the involvement of IT specialists. Advantages of this programme: no installation required, automatic updates, access from any device, no charge for support.
"MASTER: Budgetary Institutions"	The programme allows working not only stationary but also in the cloud. The software provides accounting of business transactions, generation of primary documents, analytical accounting, tax accounting, budgeting, control over its execution, accounting by codes of economic classification of expenses, generation of opening balances and closing of accounts at the end of the reporting period, generation of memorial orders and reports. The programme interacts with the remote maintenance system RMS "Treasury client – Treasury". The software provides personnel records and the formation of personnel orders. The programme also includes reference guides.
"UA-Budget"	The programme is intended for financial and personnel accounting. The software carries out accounting of business transactions, formation of primary documents, analytical accounting, accounting of appropriations, accounting for general and special funds, accounting by codes of economic classification of expenses, accounting for contracts, registration of liabilities and financial obligations, personnel records, creation of analytical accounting cards, memorial orders, and reports. Furthermore, the programme calculates the salaries of teaching staff according to the teaching load, calculates the salaries of military personnel and the allowances of employees. Users have the ability to attach scanned copies to documents.
"KBS. Accounting of Budgetary Institution"	The programme is used for accounting and personnel records. The program performs accounting of business transactions, accounting of payment documents and contracts, formation of registers, accounting of allocations, separation of expenditures by KEKB, personnel accounting, and reporting.

Source: compiled by authors on materials [7-11]

Currently, for instance, the development of information technology has a significant impact on the efficiency of payroll accounting. Due to the use of automated accounting systems in the process of accounting and analysis of labor remuneration in a budgetary institution, the following can be achieved:

- the simplification of settlement operations;
- the improvement of the quality and completeness of the data contained in the accounting registers;
- the reduction of the number of errors [3].

Automated systems play an important role in the accounting of budgetary institutions in general and greatly simplify the work of employees in this sector. However, not all budgetary institutions and organizations use information technology in their activities. In Ukraine, almost every tenth budgetary institution does not use them in performing accounting and analytical work [3].

The experience of operating economic information systems shows that their implementation ensures a fairly high efficiency. Despite the considerable costs associated with their design and development, as well as the current operating costs of maintaining the workstation, the introduction of workstations is advisable [12].

The introduction of software in the activities of budgetary institutions has a significant impact on their work and efficiency. The advantages of using such software include process automation, increased work efficiency, improved accuracy and speed of data processing, convenient accounting and reporting, high level of data security, and the ability to obtain analytical data for making evidence-based decisions (Figure 1).

But at the same time, software implementation is also characterized by disadvantages. It can require significant costs to implement and maintain the system, as well as specialized personnel to set up and maintain it. Additionally, the implementation of new software may require personnel training and may be difficult to integrate with existing systems. Potential cybersecurity threats and vulnerability to cyber-attacks and misuse should also be kept in mind.

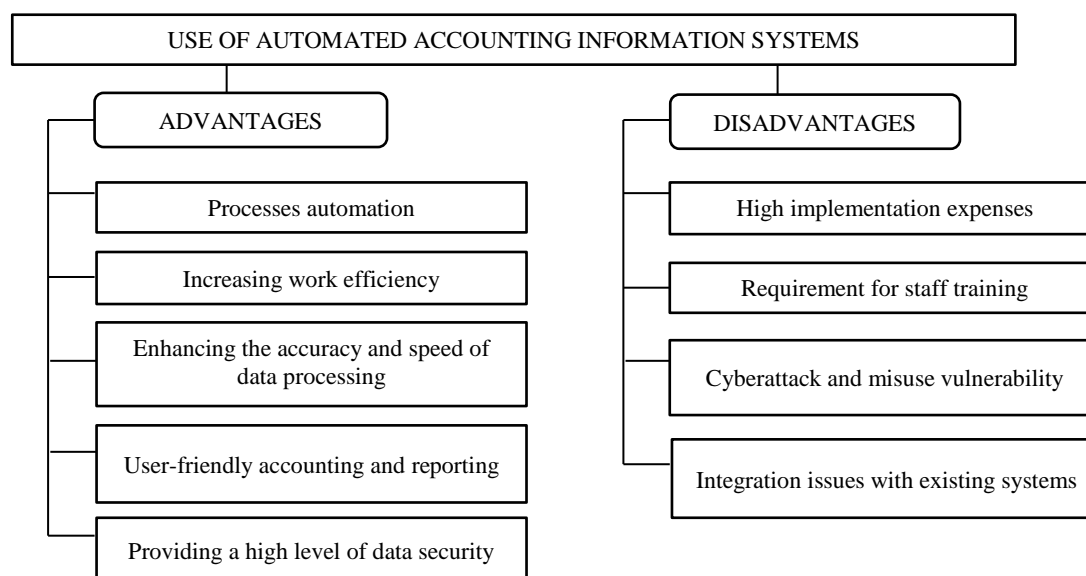


Figure 1. Advantages and disadvantages of using automated information systems

Source: authors' own elaboration

Therefore, before taking the decision to use the software, budgetary institutions should carefully evaluate all the advantages and disadvantages, take into account the requirements, financial capabilities and technical resources to ensure successful implementation and optimal use of the systems.

The priority for achieving the rationalization of the accounting system, improving the management process and increasing the efficiency of Ukrainian budgetary organizations in general is to ensure the reasonable selection, implementation and effective use of software products for automating accounting procedures.

However, achieving the desired result is only possible if the quality of the budget accounting automation software is high, which means that the following basic requirements must be adequately justified, taken into account and complied with by the companies producing the software:

- development of a programme for automation of the accounting system in budgetary institutions, the use of which allows improving the quality of the accounting process and the efficiency of the institution;
- ensuring continuous improvement of existing software products, taking into account the latest changes in the budget accounting methodology and rapid response to changes in Ukrainian legislation;
- implementation of the possibility of adjusting the basic settings of the software product by the system's accounting staff in accordance with the specifics of the activities of a particular budgetary institution;
- availability of a single principle of processing and systematization of primary documents, a system of internal documentation, and the formation of consolidated documentation of a budgetary institution;
- formation of a database that allows receiving information in electronic form for the effective implementation of accounting, analysis and control procedures for the budgetary organization;
- availability of free access to the resources of the budget accounting automation software update database;
- ensuring that electronic reporting forms can be submitted in the national state treasury service and data exchange system [4].

Currently, Ukraine has a significant chance for the IT industry to grow. The Ukrainian government is focusing on the IT market, as evidenced by the implementation of the Law of Ukraine "On State Support for the Development of the Software Industry" [13]. It is expected that they will inspire other experts in the field to make great efforts to develop new high-performance software products. This element will strengthen the competitiveness of our products on the international market. The current Ukrainian IT market primarily suffers from the high cost of software, a problem compounded by the fact that many organizations use trial versions of software or other products that are of poor quality or non-functional.

Nowadays, the main focus should be on:

- encouraging Ukrainian IT professionals to create quality products that meet the requirements of Ukrainian legislation and meet the requirements of budget holders;
- adaptation of software products to international standards in order to be able to compare the quality and speed of obtaining information on incomes and use of budget funds;
- improving the system of processing statistical information on the use of software by budgetary institutions;
- reducing the cost of software components so that all budgetary institutions have the opportunity to use them [5]. Therefore, before taking the decision to use the software, budgetary institutions should carefully evaluate all the advantages and disadvantages, take into account the requirements, financial capabilities and technical resources to ensure successful implementation and optimal use of the systems.

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Conclusions

As a result, the use of software in the accounting of budgetary institutions is a perspective area of development, as it allows improving the efficiency and accuracy of accounting, provides quick access to information and contributes to making informed decisions.

The use of software in the accounting of budgetary institutions has significant advantages, but it also has certain disadvantages. On the one hand, the use of software solutions helps to automate processes, reduce manual labor and improve accounting accuracy. They enable faster generation of reports, provide convenient access to information, and help improve analytics and make evidence-based management decisions.

On the other hand, disadvantages include the high cost of implementing and maintaining the software, the requirement of training staff to use the systems effectively, and possible data security issues and unplanned software failures.

In the future, further research will be focused on developing proposals for improving budget accounting software, determining the impact of their use on the efficiency and effectiveness of budgetary institutions, and exploring new approaches to the use of software in the accounting of budgetary institutions, such as the use of artificial intelligence, machine learning, or big data analysis.

Abstract

This article is dedicated to the study of the use of software in the accounting of budget institutions. The purpose of the article is to study modern information technologies used in the accounting mechanism of budget institutions, to study their advantages and disadvantages, to draw conclusions about the unification of software, to justify the choice of information technologies in order to increase the efficiency of management budgetary resources.

The software used in the accounting of budget institutions, its advantages and disadvantages have been studied and analyzed. The software products that are the most used among budget institutions of Ukraine are identified, and the content of their work is described. Recommendations on improving the process of automation of accounting on the territory of budget institutions of Ukraine are given.

In the modern conditions of the processes of transformation of the accounting system of domestic organizations of the budget sector to international practice and the rapid development of information accounting technologies,

the problem of ensuring an effective process of automation of accounting procedures of budget institutions of Ukraine requires the implementation of a well-founded scientific approach for its successful solution, which was highlighted in this article.

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Посилання на статтю:

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