



LEIPZIG UNIVERSITY
FACULTY OF ECONOMICS AND MANAGEMENT SCIENCE

**INTERNATIONAL
SCIENTIFIC CONFERENCE**

**ECONOMY AND SOCIETY:
MODERN FOUNDATION
FOR HUMAN DEVELOPMENT**

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can be used both separately for determination of sequence of their application depending on the objectives set for the system, and together – as a system of methods. As a rule, statistical methods are widely used in the quality control in production. The application of statistical methods can reduce the variation of process and thereby reduce the costs associated with the implementation process.

The structure of the of statistical methods of quality management instruments includes quality management, which are used for the analysis of quantitative data that allows manager to orient in decision making on the facts and allows you to analyze data of various kinds, both quantitative and qualitative. It should be noted that these instruments are used, primarily, for converting customer requirements on quality parameters of expected product also accordance specified parameters of quality requirements planning, development, manufacturing and product development.

Applying mentioned methods of quality management of agricultural products will able to use complex tools aimed at the implementation a realistic assessment of production and identification of reserves to reduce its cost. However, you should take into account the international experience of quality control.

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QUALITY OF PRODUCT OF WORKERS OF BOOK-KEEPING AT THE AGRICULTURAL ENTERPRISES

One of aspects of development of accounting is combination of accounting and philosophical categories, in particular such category as «quality» in the professional sphere of accountants, which executes an analytical function and provides definiteness of the accounting system and its component elements.

The question of quality of accounting at the enterprise lies in the sphere of quality management of executable works, and it is connected with the International Standards ISO.

Foreign counterparties for today are much easier and more profitable to deal with enterprise-owners of the certificate ISO. This confirms the rating of the enterprise on the international scene and the status of the organization [Tomilova, 2015].

Sometimes the certificate of ISO plays a role for the in the passage of certain activities. However, the main advantage of having a certified by ISO system is a full transparency and accurate control of all production and management processes and significantly reduce unproductive expenditure.

Overall, the quality management of the information environment in the enterprise is based on the following key provisions:

- focusing on customers and consumers. The quality of the product is determined by consumer (head company);
- using of systemic and process techniques. Control over the quality of information products carried out through the optimization of its processes integrated into a single system;
- leadership qualities manager. The work of all accounting processes depends on the general policy of the organization and her direct supervisor (chief accountant);
- the unity of people. Only when all staff understand the objectives that put to the accounting department only then possible their effective implementation;
- permanent self-improvement. The requirements in formativeness are constantly changing, so accountants are required to keep up to consider these changes;
- management decisions should be based on actual information. All decisions must come from actual data obtained at an objective measurement of quality and information management system as a whole [Akateva, 2013].

In developing the theoretical and methodological base quality assessment of the product of accounting in agricultural enterprises should consider the experience of International Quality Standards ISO. The most common in the world has received the ISO 9000 «Quality management and quality assurance.»

According to this standard, quality is a set of characteristics of the object that relate to its ability to meet established needs are anticipated for the future [Electronic resource].

The quality of accounting product is a set of criteria for accounting work that are able conform of complex requirements of the manager in order to ensure of effective management decisions and the development of the whole enterprise.

If you apply this definition to the question of organization of accounting in the agricultural enterprises, it follows the fact that in the absence of a clear strategy for the development of this sector, as the task of the quality of accounting is relevant. Therefore from the perspective of organizational process, we propose to consider accounting as well as any other division in the company. This means that it can refer a question of performance and efficiency in order to optimize the basic product accountants – in formativeness of and ensuring the effective management decisions.

Our analysis, allowed to reveal the following criteria of quality in the work of workers of accounting department of agricultural enterprises:

- 1) qualification of conducting accounting registers (correctness of actions accountant);
- 2) timeliness of presentation of the administrative and tax accounting (speed of forming of registration information);
- 3) amount of information in the accounting and tax reporting (volume of work performed by accountants).

An important characteristic of the product of accounting is its cost and usefulness for making effective accounting decisions (Figure 1).

Preceding from the described features offer a few basic directions for the improvement the quality characteristics of accounting information as a specific product that is used by enterprise managers in their everyday work:

- 1) improving of personal professional qualities of employees of the accounting department;

- 2) improving of internal communication persons of accounting department with other structural units of the organization;
- 3) periodical checking of persons who have access to using of databases of accounting department;
- 4) permanent audit of organization information flow.

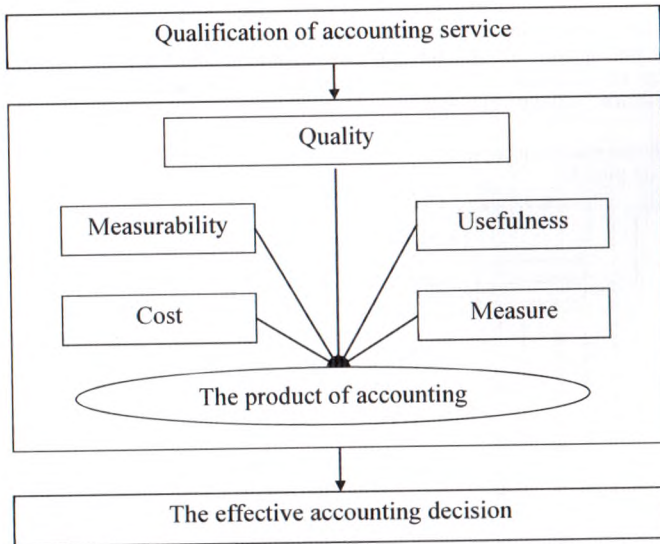


Fig. 1. The elements of effective information product of the accountants in agricultural enterprise

Thus, the features that are made to modern information product that forms accounting in agricultural enterprises, in accordance with international quality standards, enables managers to effectively use the formed accounting information in decision-making and strategic management at the stage of their implementation in practice.

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