

INNOVATIVE-COGNITIVE COMPETENCIES OF A STOCK ACCOUNTANT

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Methods. In the process of considering the accounting system the following methods are used: analysis and synthesis (to evaluate current conditions of accounting and control of the basis of enterprise stocks, generalization of the problem, elaboration of the measures to improve accounting procedures), comparison (to identify and select the criteria of the assessment of accounting staff competencies), induction and deduction (to generalize the approaches to modernization of the accountant competencies in digital realia), formalization (to set the problem of the mathematical modelling), and system-based approach (to outline the groups of innovative-cognitive competencies according to modern requirements).

Results. The ways to improve stock accounting and audit at «Pidshypnyk Group» PJSC have been generalized. The demands for up-to-date stock accountant competencies have been structured. The relevant accountant competencies, meeting modern demands of the system of efficient company stock management, have been selected and systematized. Use of a mathematical modeling has been proposed to substantiate the selection of applicants for the position of stock accountant and to evaluate the performance of the already working employees. Groups of innovative and cognitive competencies of an accountant in inventory accounting are proposed in response to modern demands, which can be the basis for the implementation of mathematical modeling for a sound HR-solution or adequate assessment of the work of existing accountants.

The measures proposed in the research are aimed at the increase in quality and formalization of the accounting and controlling-managerial procedures as for the strategy and tactics of professional development of the company's accounting staff.

Novelty. Scientific novelty of the research is in the outlining of strategic prospects of the modernization of professional accountant competencies, application of information-analytical and mathematical tools to improve the accountant quality, and control in terms of effective stock management of a company.

Practical value. The identified gaps in the system of stock accounting and audit at a reference enterprise have become the basis to propose the directions for updating the professional accountant competencies (widening of the available ones and complementing them with modern digital and soft skills).

Keywords: stock accounting, approaches to modernization, innovation-based recommendations, innovative-cognitive competencies, analytic competencies, professional digital competencies, soft skills.

Statement of problem. Proper provision of an enterprise with production stocks influences its production output and further potential profit. In terms of current conditions, with the

origin of new fields and spheres of enterprise activities, the following problems are of special importance: what to consider as production stocks, and what the most efficient method of its accounting is. The necessity of well-organized

control of stock availability, arrival, and disposal, without any variants for mixing the amount and value of different item names, requires considerable knowledge and up-to-date accounting system, which establishes the topicality of the research. Transformation of economic relations during a digital era requires the updated content of accounting theory and accounting procedures. That is determined by the development of information and computer technologies, mathematical modeling, IT-modernization of the systems to control economic processes. Trajectory of the development of accounting competencies should involve the achievements of up-to-date digital technologies, fundamental and applied science as well as meet current innovative challenges. Nowadays, virtualization of the infrastructural IT-systems and digitalization of the competencies are the main tendencies in the world labour market. In particular, an accountant is to have at least basic understanding of the information and communication technologies; digital competencies are becoming the key requirements for the staff. Thus, a general problem of the research is to elaborate practical recommendations as for the improvement of the quality of analytical as well as controlling and accounting competencies of a stock accountant, dealing with the enterprise stock records.

Analysis of recent papers. Such scientists as Butynets, F. F. [1], Sadovska, I. B. [2], Bezrukykh, P. S. [3], Skotnikova, L. P. [4], Ivakhnenkov, S. V. [5], Kvach, Ya. P. [6], Lavrova, Yu. V. [7] and other Ukrainian and foreign experts dealt with the theoretical aspects of production stock as well as its accounting. However, the issues of practical innovation-based recommendations as for the formalization of goods accounting taking into consideration modern requirements of digital economy as for the accountant competencies have not been developed to the full extent yet.

Aim of the paper. The aim of the article is to develop practical recommendations for upgrading the organization of stock accounting and control. To achieve this goal, comparison, induction and deduction, as well as systems approach are used.

Materials and methods. Efficient use of production stocks is the most important condition for the enterprise functioning. The comprehensive accounting information along with its prompt and timely receiving by the authorities makes the managerial decision-making process simpler and faster. If the control of inventory operations is insufficient and incomplete, that results in financial losses. Proper analytic and synthetic collection of data is the essential aspect of the organization of stock accounting. The enterprise under consideration («Pidshypnyk Group» PJSC) still has certain problems with the organization of accurate stock valuation and identification of optimal needs in the inventory at a specified date. When certain stocks are purchased, there can be a problem of their surplus, if there is not enough room for their storage, as well as a problem of their further nonuse due to their surplus [1].

For each enterprise, stocks, being involved in the manufacturing process, are the important component of current assets. Production stocks are used for economic operations of an enterprise irrespective of its type of economic activity. In this context, a set of certain problems arises concerning the correct organization and regulation of stock accounting as it is the accounting information that is the basic data resource to support the process of business management. One cannot deny the value of timely information support at an enterprise, especially in today's competitive market where one wrong decision may result in bankruptcy [2, 3, 5]. A condition for the improvement of enterprise resource management is the increasing inventory turnover rate and decreasing material intensity (Fig.1). In this context, it is necessary to reduce the material consumption norms and specify the consumption limits for those norms.

Accounting provides the records of economic facts while audit confirms their reliability and legality along with the check of the records completeness (Fig.2).

Auditing at an enterprise is aimed at providing the reliable information concerning the accounting of not only production stocks.

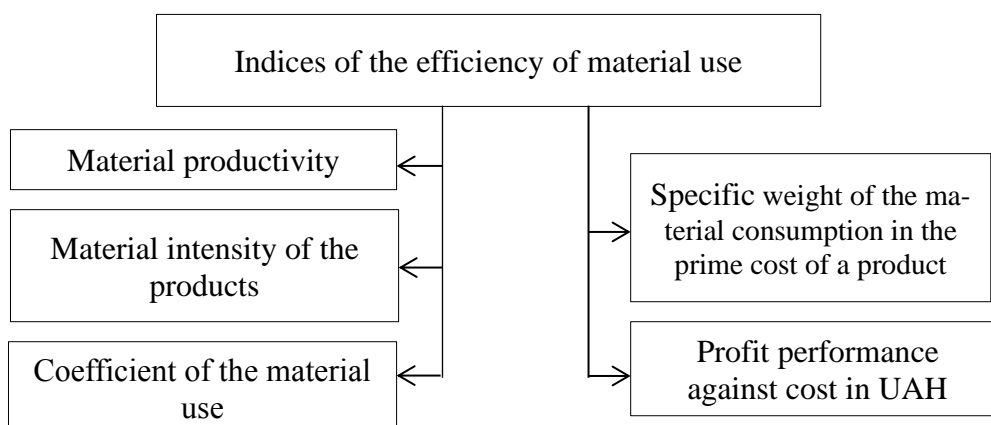


Fig.1. Indices of the efficiency of stock use

Formed according to [5]

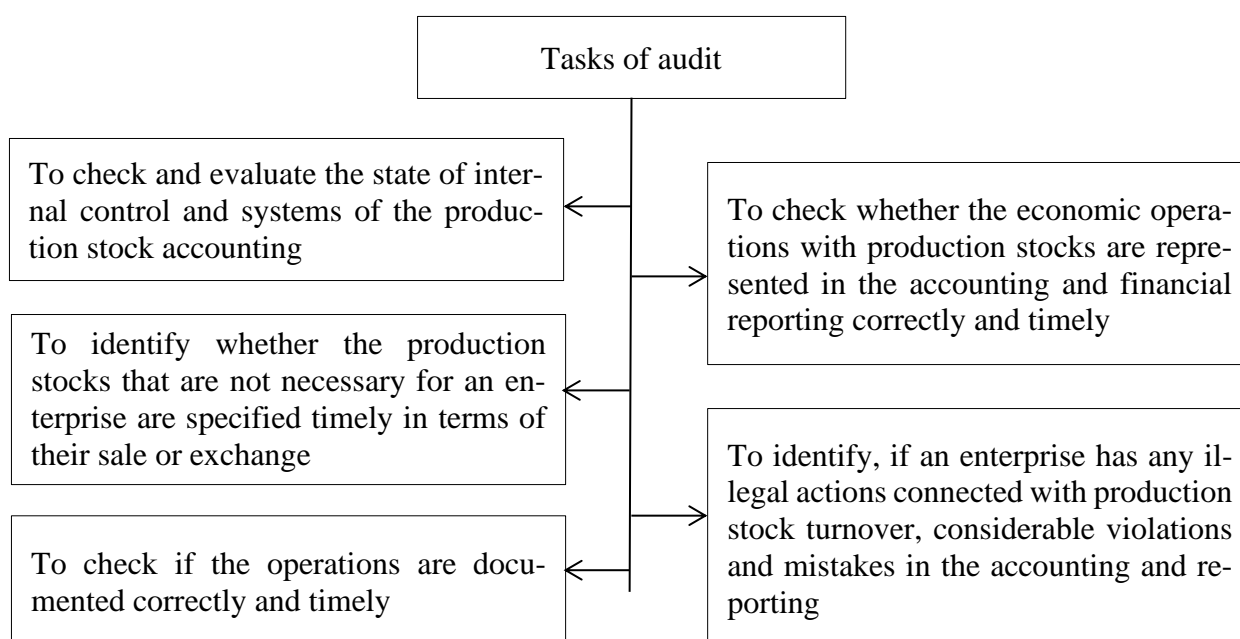


Fig. 2. Tasks of the production stock audit at «Pidshypnyk Group» PJSC

Formed according to [8, 9]

Since it is not rare for «Pidshypnyk Group» PJSC to buy more than enough stocks with the later unused surplus, it is important to point out at the necessity to sell the unused stocks if they are still suitable for use. An auditor should assess the costs for inventory storage and frequency of production suspension due to the lack of necessary stocks, or reduce the costs. To do that, an auditor is proposed to perform the test by bringing raw materials into production to assess the consumption norms. In case of excessive use, those norms can be changed; that will result in the reduced costs for the amounts of stock purchase. The performed control of stock purchase and evaluation may show the accuracy

of the formation of a prime cost of the production stocks, entered in the books, as well as their components; moreover, that will demonstrate the possibility to replace those components with the less costly ones. For example, we can consider a selection of a logistic company dealing with the production stock transportation; having examined the prices in the market, we can prefer some other company but specifying that the freight storage during the transportation should be the same.

Table 1

Methods to improve accounting and audit of production stock at «Pidshypnyk Group» PJSC

#	Problem	Measures	Effect
1	Stocktaking results in the long-term suspension of the enterprise functioning. Mistakes while calculating exact amount of each stock name.	Use of SQL-developer services to create a common stock data-base. Implementation of a barcode scanning technology: application of RFID-marks for each stock item. Installation of the approachable software that can transform smartphones and tablets into scanning devices for physical stock accounting or use of manual or desktop RFID scanners.	Saved stocktaking time and reduced amount of mistakes while accounting and manual calculating. Tracking of goods location at a warehouse with the help of SKU identification in the packages of goods.
2	Insufficient warehouse operation; lack of remote access to the data about the production stock at a warehouse and real-time data concerning their current state.	Implementation of the warehouse management system (WMS) and electronic data interchange (EDI). Application of configuration "1C: Enterprise. WMS logistics. Warehouse management".	Obtaining up-to-date information about the stock balance at a warehouse in the online mode of the warehouse-based commodity flow optimization; managing and optimizing each of the warehouse operations; control of the warehouse staff work.
3	Purchase of production stocks with a surplus that will not be used further.	Use of historical and prediction methods to estimate future needs in stocks.	Cutting the costs for storing the stocks at an enterprise.
4	Additional costs for the inventory storage at other companies' warehouses due to lack of own warehouse space.	In terms of the available surpluses suitable for use, their further sale for partial compensation of costs for their purchase.	Cutting the costs for purchasing excessive stocks that will not be used for production.
5	Production downtime due to poorly planned purchase and/or supply delays.	Evaluation of the costs for stock storage and frequency of production shutdown due to lack of the necessary stocks, or costs reduction. Implementation of the model of economic order quantity (EOQ).	Reduction of the costs for stock transportation. Reduction of the costs for purchase of stock surpluses that will not be used for production.
6	Inefficient risk and financial liability management. Fragmented risk management.	Carrying out a performance audit. Implementation of the basic level of internal control as a tool to monitor the audit efficiency. Introduction of a system of fragmented risk management.	Getting complete information concerning the liabilities and financial resources at each period of time that will help provide the required level of financial control of resource distribution.

7	Insufficient audit of stocks.	Audit is performed by the auditor who is already familiar with the production technology or has the experience of carrying out the audit of an enterprise with similar technology. Use of outsourcing for the company accounting (if there is the ABC system of costs calculation).	Increasing the quality of the performed stock audit. More detailed conclusions and comments concerning the problematic areas. Restructuring of the business processes.
8	Unclear marketing strategy of an enterprise, considerable losses of the potential market niches and possible sales.	Involvement of crowdsourcing. Use of the business analyst and frontend-developer services to determine the functional and visual basics of the company's electronic page; rejection of two-factor identification system to access the goods catalogue. Use of SMM-specialist services to keep the social-media pages. Adjustment of targeted advertising in the form of cookie-files on Google platform for marketing; placing the goods and services on the online-platforms for their further sale (Prom, Rozetka etc.).	Potential increase in the amount of consumers of the company products. Growing size of the occupied market and increasing competitiveness. Priority positions while participating in tenders for the realization of bearing products.
9	Lack of financial possibility to have one and the same number of the accounting department workers.	Switch to outstaffing.	Reduction of costs and labour-costs for keeping the document circulation. Reduction of costs for HR accounting, costs for salary and tax payment.
10	Decreasing productivity of the accounting department due to illness etc. Impossibility of well-organized work if one of the links, responsible for certain accounting procedures, is absent.	Copy of the database of the «1C: Enterprise» software for a personal worker's laptop. Use of remote control of the workplace computer with the help of the programmes like TeamViewer and AnyDesk installed on the worker's corporate and personal computers.	Continuous work of the department. Possible settlement of the solutions and spheres of responsibility of each full-time company accountant.

Formed by the author according to [8–11]

Decrease in the production stocks use down to the limit of their minimum amount to provide the same production capacity is equal to its increase. Keeping the increasing efficiency of the financial activity of «Pidshypnyk Group» PJSC relies only on the improvement of the methods of the production stock analysis and control. Its activity analysis demonstrates the objective evaluation of the performance that will provide timeliness of managerial decision-making. The more complete the information is, the higher probability is that the enterprise will overcome some crisis and will be able to use efficiently the internal resources and reserve funds.

Table 1 shows the overall plan of the measures aimed at improvement of accounting and audit of production stocks as well as the overall auditing in terms of «Pidshypnyk Group» PJSC. The objective is to highlight certain problematic areas that prevent from covering the whole mechanism of the production stock accounting, taking into consideration all the peculiarities of economic activity of the enterprise, and to make up a list of procedures that can help solve a specific problem or eliminate the failures. All those actions are meant for evaluation of the efficiency and productivity of the operations with production stocks and overall improvement of the enterprise activity.

Thus, according to the analysis of the ways for improving accounting and audit of production stocks at «Pidshypnyk Group» PJSC, it is possible to state that the accounting practice and a profession of accountant experience constant development and changes under modern conditions of continuous integrations with information technology.

The accounting specialists should master the competencies for proper functioning in digital social and economic environment. The fact that Ukraine has joined the EU Programme Interoperability Solutions for European Public Administrations 2 (ISA) as well as e-CODEX, e-Invoicing projects and Single Digital Gateway initiative shows the adoption of strategic course towards the IT-modernization of all the spheres including the economic one [15]. Provision of electronic interaction of the information resources, development of interoperability and electronic governance in Ukraine promote the adaptation of cognitive (capable of ensuring the

own development by initiating adequate changes) competencies of the specialists in the field of accounting and audit.

Data collection, description, storage, and processing in the accounting make it possible to obtain relevant information to increase the efficiency of economic processes. The specialist's ability not only to evaluate and synthesize analytical conclusions and strategic proposals but master new competencies according to new challenges and innovative changes are gaining more and more importance. Consequently, only the one who combines technological innovations and professional accounting competencies along with the acquired soft skills (communicative skills, foreign languages etc.) can become a high-performance specialist.

Thus, the development of accounting in terms of digitalization of social and economic relations is connected with the intensifying influence of IT-tools aimed at overcoming the defects of the available controlling-analytical and accounting system. Striving for improving the understandability, laconism, and relevance of the information support of the management becomes a driving force in the creation of an efficient accounting department where everybody understands the managerial strategies and goals, and each task is performed in terms of overcoming too long or non-obligatory complicated procedures with erroneous or little-use results [15].

Since there are numerous and diverse competencies, the following are considered to be the most efficient:

- singling out of the relevant (useful) competencies of a modern stock accountant in terms of the favouring expert environment,
- use of a hierarchy method for both unifying the mechanisms to hire accounting staff and evaluating their performance during their work.

The survey of expert-environment representatives has shown following important competencies that characterize both potential and current specialists of the accounting department, i.e.: professional accounting, professional controlling, professional analytics, professional digital skills, soft skills.

Consequently, the effective results of the digitalization of economy (in general) and accounting (in particular) are possible in terms of synergy of new concepts, models, and methods

of the data processing and transmission. Among other things, being applied during the analysis of innovative-cognitive competencies of an accountant, they will help not only widen the range of accountant's activities but provide some new more up-to-date formats of the efficient company management.

Conclusions. A study of the activity and its accounting at a reference enterprise («Pidshypnyk Group» PJSC) has been carried out. Certain methods to improve accounting and audit of its production stock have been proposed. It has been emphasized that modern transformation of the accounting processes means, first of all, IT-modernization of the bookkeeping activity with the help of electronic and digital devices, facilities, systems of electronic and communicative exchange for integral interaction of the virtual and physical space.

The demands for up-to-date innovative-cognitive competencies of a stock accountant have been identified; they are generalized in terms of following areas: professional accounting, professional controlling, professional analytics, professional digital skills, and soft skills.

To formalize the assessment of the applicants' competence during the recruiting and to evaluate the performance of the already working accountants, relevant accountant competencies, meeting current requirements of the effective stock management system, have been selected and grouped. Cognition of the accountant competencies ensures his/her successful professional activity based on the accumulated knowledge, gained during the professional practices, ability to react to changes and challenges of modern environment by improving the available advantages or creating new competitive ones that will provide the development of cognitive competencies for the future.

As a result of the research, groups of the stock accountant competencies have been specified; they can be either universalized (for small enterprises where there is no division in the accounting activities) or detalized according to the specifics of the economic subject and types of its activity. The proposed approach will provide the authority with analytic substantiation concerning both recruiting of accountants and evaluating the performance of the already working accounting specialists.

In terms of further studies, attention will be paid to the search for a dynamic model of optimal correlation of hard (professional) and soft (capability of effective team working) accountant skills.

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ІННОВАЦІЙНО-КОГНІТИВНІ КОМПЕТЕНТНОСТІ БУХГАЛТЕРА З ОБЛІКУ ЗАПАСІВ

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Методологія дослідження. У процесі розгляду сучасної системи бухгалтерського обліку використовуються методи аналізу та синтезу (для оцінки поточних умов обліку та контролю бази запасів підприємства, узагальнення проблеми, розробки заходів щодо вдосконалення

облікових процедур), порівняння (для виявлення та вибору критеріїв оцінки компетенцій бухгалтерського персоналу), індукції та дедукції (для узагальнення підходів до модернізації бухгалтерських компетенцій у цифрових реаліях), формалізації (для постановки завдання математичного моделювання) та системного підходу (для окреслення групи інноваційно-когнітивних компетенцій відповідно до сучасних вимог).

Результати. Узагальнено шляхи вдосконалення обліку та аудиту запасів у ПАТ «Підшипник Груп». Структуровано вимоги до сучасних компетенцій бухгалтера. Відібрано та систематизовано відповідні компетенції бухгалтера, що відповідають сучасним вимогам системи ефективного управління запасами підприємства. Запропоновано використання математичного моделювання для обґрунтування відбору претендентів на посаду бухгалтера фондowego обліку та оцінки роботи вже працюючих працівників. Запропоновано групи інноваційно-когнітивних компетенцій бухгалтера з обліку запасів у відповідь на сучасні запити, що може стати основою для реалізації математичного моделювання задля обґрунтованого HR-рішення або адекватної оцінки роботи вже працюючих бухгалтерів.

Заходи, що пропонуються в дослідженні, спрямовані на підвищення якості та формалізацію облікових та контрольно-управлінських процедур щодо стратегії та тактики підвищення кваліфікації бухгалтерського персоналу підприємства.

Новизна. Наукова новизна дослідження полягає в окресленні стратегічних перспектив модернізації професійних компетенцій бухгалтера, застосуванні інформаційно-аналітичного та математичного інструментарію для підвищення якості бухгалтерського обліку та контролю в умовах ефективного управління запасами підприємства.

Практична значущість. Виявлені прогалини в системі обліку запасів та аудиту на етапному підприємстві стали основою для того, щоб запропонувати напрямки оновлення професійних компетенцій бухгалтера – розширення наявних та доповнення їх сучасними цифровими та soft skills.

Ключові слова: облік запасів, підходи до модернізації, інноваційні рекомендації, інноваційно-когнітивні компетенції, аналітичні компетенції, професійні цифрові компетенції, soft skills.

ИНОВАЦИОННО-КОГНИТИВНЫЕ КОМПЕТЕНЦИИ БУХГАЛТЕРА ПО УЧЕТУ ЗАПАСОВ

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Методология исследования. В процессе рассмотрения современной системы бухгалтерского учета используются методы анализа и синтеза (для оценки текущих условий учета и контроля базы запасов предприятия, обобщения проблемы, разработки мероприятий по усовершенствованию учетных процедур), сравнения (для выявления и выбора критериев оценки компетенций бухгалтерского персонала), индукции и дедукции (для обобщения подходов к модернизации бухгалтерских компетенций в цифровых реалиях), формализации (для постановки задач математического моделирования) и системного подхода (для определения группы инновационно-когнитивных компетенций в соответствии с современными требованиями).

Результаты. Обобщены пути усовершенствования учета и аудита запасов в ПАО «Подшипник Груп». Структурированы требования к современным компетенциям бухгалтера. Отобраны и систематизированы соответствующие компетенции бухгалтера, отвечающие современным требованиям системы эффективного управления запасами предприятия. Предложено использование математического моделирования для обоснования отбора претендентов на должность бухгалтера по учету запасов и оценки уже работающих работников. Предложены группы инновационно-когнитивных компетенций бухгалтера по учету запасов в ответ на современные запросы, что может стать основой для реализации математического моделирования для обоснованного HR-решения или адекватной оценки работы уже работающих бухгалтеров.

Предлагаемые в исследовании мероприятия направлены на повышение качества и формализацию учетных и контрольно-управленческих процедур по стратегии и тактике повышения квалификации бухгалтерского персонала предприятия.

Новизна. Научная новизна исследования состоит в определении стратегических перспектив модернизации профессиональных компетенций бухгалтера, применении информационно-аналитического и математического инструментария для повышения качества бухгалтерского учета и контроля в условиях эффективного управления запасами предприятия.

Практическая значимость. Выявленные пробелы в системе учета запасов и аудита на эталонном предприятии стали основой для того, чтобы предложить направления обновления профессиональных компетенций бухгалтера - расширение существующих и дополнение их современными цифровыми и soft skills.

Ключевые слова: учет запасов, подходы к модернизации, инновационные рекомендации, инновационно-когнитивные компетенции, аналитические компетенции, профессиональные цифровые компетенции, soft skills.

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